

**Office of the Register of Wills/Clerk of Orphans' Court  
County of Berks, Pennsylvania**

**Suzanne Myers, Register of Wills/Clerk of Orphans' Court**

**Annual Financial Statement Audit**

**For the Year Ended December 31, 2024**



COUNTY OF BERKS  
OFFICE OF THE CONTROLLER  
JOSEPH E. RUDDEROW III, CONTROLLER

REPORT 25-26

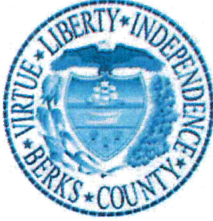
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## **Report Distribution List**

1. Suzanne Myers, Register of Wills/Clerk of Orphans' Court
2. Christian Y. Leinbach, County Commissioner Chair
3. Michael S. Rivera, County Commissioner
4. Dante Santoni, Jr., County Commissioner
5. Christine Sadler, County Solicitor
6. Cody Kauffman, 1<sup>st</sup> Assistant County Solicitor
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8. Lawrence Medaglia, Jr., Deputy Chief Operations Officer
9. Philip J. Edwards, Solicitor for Register of Wills/Clerk of Orphans' Court
10. Timothy L. DeFoor, Pennsylvania Auditor General
11. Z & A, Certified Public Accountants
12. Audit File

**COUNTY OF BERKS, PENNSYLVANIA**  
**Office of the Controller**



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**Joseph E. Rudderow III, Controller**  
**Eugene Orlando, Esq., Solicitor**

**Internal Auditor's Report**

Suzanne Myers, Register of Wills/Clerk of Orphans' Court  
Office of the Register of Wills/Clerk of Orphans' Court  
Berks County Services Center, 2<sup>nd</sup> Floor  
633 Court Street  
Reading, PA 19601

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying Statement of Receipts, Disbursements, and Change in Cash Balance of the Office of the Register of Wills/Clerk of Orphans' Court as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Office of the Register of Wills/Clerk of Orphans' Court's basic financial statements as listed in the table of contents.

In our opinion, the financial statement referred to above presents fairly, in all material respects, its cash receipts, disbursements and cash balance for the year ending December 31, 2024, in accordance with the cash basis of accounting described in Note 1.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Office of the Register of Wills/Clerk of Orphans' Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting as described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Office of the Register of Wills/Clerk of Orphans' Court's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Internal Auditor's Responsibilities for the Audit of the Financial Statements***

Our responsibility is to annually audit the accounts of Row offices within the County and to report the results of such audits to the Berks County Commissioners, the Berks County Solicitor, and the Auditor General of Pennsylvania.

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office of the Register of Wills/Clerk of Orphans' Court's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Office of the Register of Wills/Clerk of Orphans' Court's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Basis of Accounting***

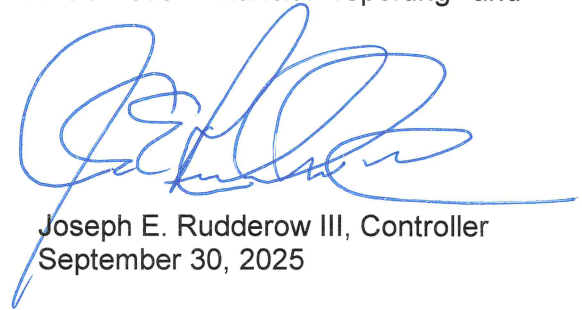
We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a

basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Management has omitted the management's discussion and analysis. Such missing information, although not a part of the basic financial statement, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2025, on our consideration of the Office of the Register of Wills/Clerk of Orphans' Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Office of the Register of Wills/Clerk of Orphans' Court's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Office of the Register of Wills/Clerk of Orphans' Court's internal control over financial reporting and compliance.



Joseph E. Rudderow III, Controller  
September 30, 2025

**Office of the Register of Wills/Clerk of Orphans' Court  
County of Berks, Pennsylvania  
Statement of Receipts, Disbursements and Changes in Cash Balance – Cash Basis  
For the Year Ended December 31, 2024**

**Receipts**

Register of Wills: Fees	\$ 1,293,987
Clerk of Orphans' Court: Fees	366,005
Other Revenue	<u>(2,998)</u>
<b>Total Receipts</b>	<b><u>1,656,994</u></b>

**Disbursements**

County of Berks	1,459,737
Commonwealth of PA	124,565
County of Berks - Records Mgmt & Tech Fund	75,845
Bank Fees	<u>9,110</u>
<b>Total Disbursements</b>	<b><u>1,669,257</u></b>

<b>Cash disbursements in excess of receipts</b>	<b>(12,263)</b>
Cash, beginning of year	<u>202,757</u>
<b>Cash, end of year</b>	<b><u>\$ 190,494</u></b>

The accompanying notes are an integral part of the financial statement.

**Office of the Register of Wills/Clerk of Orphans' Court  
County of Berks, Pennsylvania  
Notes to Financial Statement  
For the Year Ended December 31, 2024**

**Note 1: Nature of the Office and Significant Accounting Policies**

**Background and Reporting Entity:**

The Office of the Register of Wills/Clerk of Orphans' Court acts as a conduit for the Commonwealth of Pennsylvania, the County of Berks, related political subdivisions, and the citizens it serves. Consequently, the Register of Wills/Clerk of Orphans' Court cash balance at any point in time represents undisbursed funds to one (or all) of these parties.

The actual operating expenses of the Register of Wills/Clerk of Orphans' Court are paid by the County of Berks. These costs include the salaries and wages of Register of Wills/Clerk of Orphans' Court employees, fringe benefits, office rent, postage, telephone, office supplies, computer/LAN use, and furniture and equipment. These costs are not included in the audited Statement of Receipts, Disbursements, and Changes in Cash Balance.

**Basis of Accounting:**

The books and records of the Office of the Register of Wills/Clerk of Orphans' Court are maintained on the cash basis of accounting and, therefore, the financial statement presented herein does not purport to present the account balances and results of operations in conformity with generally accepted accounting principles. The cash basis of accounting is another comprehensive basis of accounting.

**Cash and Cash Equivalents:**

The Office of the Register of Wills/Clerk of Orphans' Court considers cash and equivalents to be cash on hand and on deposit, and investments with a maturity of three months or less when purchased.

**Cash Accounts:**

The financial statement prepared for the Office of the Register of Wills/Clerk of Orphans' Court reflects primarily custodial account activity. The account is maintained and reconciled by the Office of the Register of Wills/Clerk of Orphans' Court. Administrative costs and expenses incurred by the Office of the Register of Wills/Clerk of Orphans' Court are reflected on the books and records of the County of Berks and not on this financial statement.

**Office of the Register of Wills/Clerk of Orphans' Court  
County of Berks, Pennsylvania  
Notes to Financial Statement - Continued  
December 31, 2024**

**Note 2: Cash and Equivalents**

The following cash accounts are in the name of the County of Berks, Office of the Register of Wills/Clerk of Orphans' Court, and are reflected in the County of Berks financial statements:

Bank	Account Type	Bank Balance	Carrying Value
Truist	Checking	\$ 188,088	\$ 190,494

The general checking account holds funds received by the Office of the Register of Wills/Clerk of Orphans' Court in a custodial capacity and use of these funds by the Office of the Register of Wills/Clerk of Orphans' Court is restricted.

Amounts on deposit in excess of FDIC limits are collateralized by the financial institution with securities held by that entity.

**Note 3: Legal Matters**

Our audit disclosed no pending litigation involving the Office of the Register of Wills/Clerk of Orphans' Court or Suzanne Myers, Register of Wills/Clerk of Orphans Court that would affect the financial statement for the year ended December 31, 2024.

**Note 4: Subsequent Events**

Management has evaluated subsequent events through September 30, 2025, which is the date the financial statement was available to be issued.

# COUNTY OF BERKS, PENNSYLVANIA

## Office of the Controller



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### Internal Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

Suzanne Myers, Register of Wills/Clerk of Orphans' Court  
Office of the Register of Wills/Clerk of Orphans' Court  
Berks County Services Center, 2<sup>nd</sup> Floor  
633 Court Street  
Reading, PA 19601

In planning and performing our audit of the financial statement of the Office of the Register of Wills/Clerk of Orphans' Court for the year ended December 31, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the Office of the Register of Wills/Clerk of Orphans' Court's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Office of the Register of Wills/Clerk of Orphans' Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Office of the Register of Wills/Clerk of Orphans' Court's internal control.

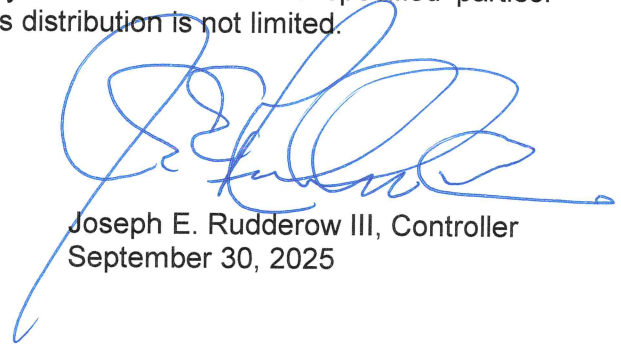
A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Office of the Register of Wills/Clerk of Orphans' Court's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect in the determination of financial statement amounts. However, providing an opinion on compliance with those

provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use by the management of the Office of the Register of Wills/Clerk of Orphans' Court and other affected county offices, and is not intended to be, and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in blue ink, appearing to read "Joe Rudderow", is written over the typed name and date.

Joseph E. Rudderow III, Controller  
September 30, 2025