



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

February 2, 2010

Jonathan Green
Chief Magistrate
County of Prince Edward
P.O. Box 8113
Clarksville, VA 23927

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Prince Edward
Judicial District: Tenth
Magisterial Region: Third

We are performing a statewide audit of the Magistrates. During our review, we conducted certain audit procedures, as we deemed appropriate.

Management is an important part of the Magistrates' accountability, since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted certain matters that required management's attention and corrective action. These matters included:

Promptly Deposit Funds

Magistrate Walter Newman did not follow the procedures in the Magistrate Manual; Chapter 9. We noted two deposits made up to five business days late. As a result of the delays, the Magistrate received two non-sufficient fund charges during the audit period.

The magistrate should deposit all funds into the Magistrate's official checking account within one day of receipt. Additionally, the magistrate should not issue a check to the court until he has deposited the funds as required by the Magistrate Manual Chapter 9.

We acknowledge the cooperation extended to us by the Magistrate(s) during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK: alh

cc: William Oakes, Magistrate Supervising Authority
Bobby Lewis, Magistrate System Coordinator
Supreme Court of Virginia
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia