

July 30, 2003

The Honorable Thomas J. Kelley, Jr.
Chief Judge
County of Arlington General District Court
1425 N. Courthouse Rd. Suite 12200
Arlington, VA 22201

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Arlington General District Court and the associated Magistrates Office for the period April 1, 2002 through March 31, 2003.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and the accuracy of financial transactions recorded in the Magistrates' records; evaluate the Court's and Magistrates' internal controls; and test their compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

MAGISTRATE ISSUE

The results of our tests found the Magistrates properly stated, in all material respects, the amounts recorded and reported in the financial records. However, we noted a weakness in internal controls and noncompliance with applicable laws, regulations, and policies that the Chief Magistrate needs to address as described below.

Reconcile Bank Account

Magistrate Yaksick did not reconcile his official bank account monthly. We noted that he had not reconciled his bank account since the end of his four-month training period in November 2002. Magistrates should reconcile their official bank accounts monthly as required by Chapter X of the Magistrates Manual. Performing reconciliations monthly promotes the timely detection of errors or

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omissions. Magistrate Yaksick should comply with the Magistrates Manual and reconcile his official bank account monthly.

We discussed these comments with the Clerk and the Chief Magistrate on July 30, 2003 and we acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable Dorothy H. Clarke, Judge
The Honorable Karen A. Henenberg, Judge
The Honorable Richard J. McCue, Judge
Kimberly A. Reavey, Clerk
Don Lucido, Director of Technical Assistance
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1 Report File
1 Working Papers