



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 17, 2010

William F. Reid
Magistrate Supervising Authority
County of Prince William
9320 Lee Avenue
Manassas, VA 20110

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Prince William
Judicial District: Thirty-first
Magisterial Region: Five

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:

We found two magistrates did not follow standard accounting procedures as required by Chapter 9 of the Magistrate Manual. The Chief Magistrate responsible for the judicial district retired in December 2009; therefore, we could not discuss our audit findings with their manager. We did discuss our audit findings with the regional magistrate supervisor.

We acknowledge the cooperation extended to us by the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

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