

April 25, 2003

The Honorable Charles B. Foley  
Chief Judge  
County of Fauquier General District Court  
6 Court Street  
Warrenton, VA 20186

The Honorable Thomas D. Horne  
Chief Judge  
County of Fauquier Circuit Court  
Magistrate Supervising Authority  
40 Culpeper Street  
Warrenton, VA 20186

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Fauquier General District Court and the associated Magistrates' Office for the period January 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; evaluate the Court's and the 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.

However, in our audit of the Magistrates' Office, we noted noncompliance with state laws, regulations, and policies that the Chief Magistrate needs to address as described below.

#### Deposit and Transmit Funds Promptly

Magistrate Conneen did not consistently follow established procedures for the handling of collections. In four of the ten receipts tested, the magistrate collected funds in excess of \$350, but failed to promptly deposit the money into an official bank account or promptly send the funds to the appropriate court. Chapter X of the Magistrates Manual requires magistrates to deposit and then send funds to the appropriate court at least weekly, or daily when the total collected exceeds \$350. We found that Magistrate Conneen receipted one \$1,000 civil bond on June 14<sup>th</sup> yet failed to deposit the funds until July 1<sup>st</sup>. Another \$1,000 civil bond receipted on December 8<sup>th</sup> was not deposited until December 12<sup>th</sup>. Further, he did not send these funds to the court until December 19<sup>th</sup>.

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Magistrate Conneen should follow the procedures in Chapter X of the Magistrates Manual by promptly depositing and then transmitting funds collected to the appropriate court. He should deposit and transmit funds exceeding \$350 daily. Depositing and transmitting collections promptly significantly lowers the risk of theft or other loss of funds.

We acknowledge the cooperation extended to us by the Court and the Magistrates' Office during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: Sandra K. Ramey, Clerk  
Lawrence D. Black, Chief Magistrate  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia

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1 Report File  
1 Working Papers