



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

December 23, 2009

Elizabeth L. Snead Combs  
Chief Magistrate  
County of Washington  
15205 Joe Derting Drive  
Abingdon, VA 24210

Audit Period: July 1, 2008 through June 30, 2009  
Court System: County of Washington  
Judicial District: Twenty-eighth  
Magisterial Region: One

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:

The Office of the Executive Secretary terminated two Magistrates in May, 2009; our subsequent audit found that these magistrates had not followed standard accounting procedures as required by Chapter 9 of the Magistrate Manual. The Chief Magistrate responsible for the judicial district retired in February, 2009, and the new Chief Magistrate did not start until June, 2009. Therefore, we could not discuss our audit findings with either the magistrates or 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: William Walman, Magistrate Supervising Authority  
Bobby Lewis, Magistrate System Coordinator  
Supreme Court of Virginia  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia