



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

February 27, 2012

Christopher A. Salerno  
Chief Magistrate  
County of Buckingham  
P.O. Box 8113  
Clarksville, VA 23927

Audit Period: July 1, 2010 through June 30, 2011  
Court System: County of Buckingham  
Judicial District: Tenth  
Magisterial Region: Three

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:

### Properly Reconcile Bank Account

One Magistrate did not reconcile his bank account for the entire audit period as required by the Magistrate's Manual. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increase the risk of a loss of funds. We recommend the magistrate perform monthly bank reconciliations.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

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