



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 18, 2010

Cheryl A. Thompson
County of Rockingham
1610 Avon Street, Extended
Charlottesville, VA 22902

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Rockingham
Judicial District: Twenty-sixth
Magisterial Region: Region 4

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:

Review the Deposit of Funds

Magistrates must first deposit all collections, before writing checks, since they do not have sufficient cash balances to prevent overdrafts. Magistrate Jacques issued checks to the court before depositing funds into an official bank account, for two of eight receipts tested. Chapter 9 of the Magistrates Accounting Manual advises magistrates "not to issue your magistrate check until you have made the deposit". Inappropriately issuing checks to the court before depositing funds in the magistrate account could result in overdrafts and insufficient fund bank charges.

We acknowledge the cooperation extended to us by the Magistrate(s) during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: Monica L. Martin, Chief Magistrate
Bobby Lewis, Magistrate System Coordinator
Supreme Court of Virginia