



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

February 10, 2011

Shawn Quentin Barnes
Chief Magistrate
County of Chesterfield
P. O. Box 151
Chesterfield, VA 23832-0151

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Chesterfield
Judicial District: Twelfth
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 Deposit Funds

Magistrate Winston held one \$2,500 cash bond for two days and another cash bond of \$2,500 for a day rather than depositing these cash bonds the same day into her official bank account. We tested six receipts and noted these errors. Not depositing cash into the bank promptly is a risk which could lead to loss of those funds. We recommend the magistrate deposit cash bonds in accordance with the Magistrate Manual.

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