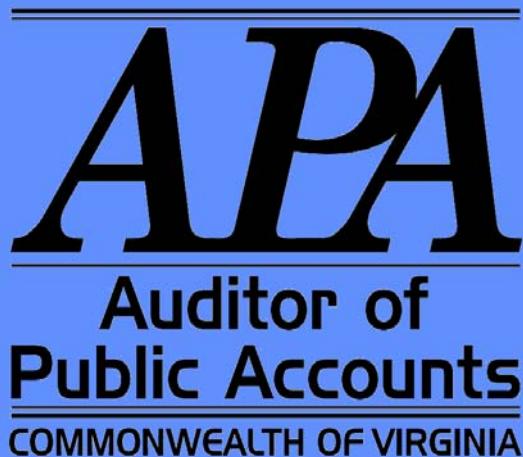


**CLERK OF THE GENERAL DISTRICT COURT
of the
COUNTY OF ACCOMACK**

**REPORT ON AUDIT
FOR THE PERIOD
January 1, 2007 through March 31, 2008**





Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

July 11, 2008

The Honorable Gordon S. Vincent
Chief Judge
County of Accomack General District Court
23371 Front Street, PO Box 276
Accomac, VA 23301

The Honorable Glen A. Tyler
Magistrate Supervising Authority
District Two A
23371 Front Street, PO Box 276
Accomac, VA 23301

Audit Period: January 1, 2007 through March 31, 2008
Court System: County of Accomack
District: Two A

We have audited the cash receipts and disbursements of the Clerk of the General District Court and the associated Magistrates for this locality. Our primary objectives for both the Court and the Magistrates were to test the accuracy of financial transactions recorded on the applicable financial management system; evaluate internal controls; and test its compliance with significant state laws, regulations, and policies.

Management's Responsibility

Court and Magistrate management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

Financial Matters

We noted no instances of improper recording and reporting of financial transactions in the Court's financial management system.

Additionally, we noted no instances of improper recording and reporting of financial transactions in the Magistrates' financial management records.

Internal Controls

We noted no matters involving internal control and its operation necessary to bring to Court management's attention.

However, we noted matters involving internal control and its operation necessary to bring to Magistrate management's attention.

Compliance

The results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance in the Court that are required to be reported.

The results of our tests of compliance with applicable laws and regulations disclosed instances of noncompliance with the Magistrates that are required to be reported.

We acknowledge the cooperation extended to us by the Court and the Chief Magistrate during this engagement. The issues identified above are discussed in the section titled Comments to Management.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kmk

cc: Francina V. Chisum, Clerk
Robert Walman, Chief Magistrate
Paul DeLosh, Director of Technical Assistance
Supreme Court of Virginia

COMMENTS TO MANAGEMENT

Internal Controls and Compliance

We noted the following matters involving internal control and its operation that could lead to the loss of revenues, assets, or otherwise compromise the Magistrates' fiscal accountability. These matters are also an instance of noncompliance with applicable laws and regulations.

Deposit and Remit Collections Timely

In three of four receipts tested, Magistrate Rowley delayed deposit of cash collections totaling \$8,000 up to 27 days after receipt. Magistrate Rowley also did not remit these same collections to the General District Court Clerk within 10 days of receipt as per Section 19.2-47.1 of the Code of Virginia.

The Magistrate should deposit cash collections exceeding \$350 no later than the next business day per the Magistrate Manual and remitted to the Court in accordance with the Code of Virginia. The Chief Magistrate should routinely check that Magistrates deposit funds timely. Failure to promptly receipt and deposit collections increases the risk of misappropriation of funds and could result in lost revenue to the Commonwealth.