



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

November 22, 2010

Joyce Crews
Chief Magistrate
County of Franklin
P.O. Box 1077
Chatham, VA 24531

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Franklin
Judicial District: Twenty-second
Magisterial Region: Two

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 Maintain Magistrate Records

Magistrate Jones did not properly retain all receipts. Specifically, we tested six receipts and could not locate a court receipt totaling \$1,500 for a cash bond. We recommend the magistrate maintain her accounting records in accordance with the Magistrate Manual.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: alh

cc: Kozuo Webb, Magistrate Supervising Authority
Bobby Lewis, Magistrate System Coordinator
Supreme Court of Virginia
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia