



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 6, 2013

David Brumit
Magistrate Regional Supervisor
County of Campbell
P. O. Box 343
Buena Vista, VA 24416

Audit Period: July 1, 2011 through June 30, 2012
Court System: County of Campbell
Judicial District: Twenty-fourth
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:

Promptly Deposit Funds

As noted in the prior year's audit, one Magistrate deposited a cash bond of \$1,000 one day late instead of the next day as directed by the Magistrate Manual. Not depositing cash into the bank promptly is a risk that could lead to a loss of funds. Magistrates should deposit all funds into the Magistrate's official checking account within one day of receipt.

Properly Retain Void Receipts

In both void receipts tested, one Magistrate did not retain all copies of void receipts as required by the Magistrate Manual. Retaining void receipts is a critical internal control to help prevent a loss of funds. The Magistrate should retain void receipts as required by the Magistrate Manual.

David Brumit, Magistrate Regional Supervisor
February 6, 2013
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We acknowledge the cooperation extended to us by the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:clj

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