



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 19, 2011

Virginia Munoz
Chief Magistrate
County of York
P.O. Box 36
Charles City, VA 23030

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of York
Judicial District: Ninth
Magisterial Region: Sixth

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 Manage Magistrate Funds

- Magistrate Harrington delayed depositing cash bonds into her official bank account. Specifically we tested six receipts and noted three receipts totaling \$5,500 held one or more days before depositing the cash into her official bank account.
- Not depositing cash into the bank promptly is a risk which could lead to a loss of funds. We recommend the Magistrate deposit funds into the bank by the next business day as required by the Magistrate Manual.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

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