



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 14, 2010

Monica L. Martin
Chief Magistrate
County of Frederick
53 Court Square, Suite 180
Harrisonburg, VA 22801

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Frederick
Judicial District: Twenty-sixth
Magisterial Region: 4

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:

Inappropriately Depositing Funds with Court Before Deposit to the Bank

Magistrate Cook did not deposit funds totaling \$6,000 into an official bank account before issuing a check to the court. In one of five receipts tested, the magistrate deposited funds with the court before the bank. Chapter 9 of the Magistrates Accounting Manual advises magistrates not to issue your magistrate check until you have made the deposit. Inappropriately depositing to the court first could result in the magistrate account becoming overdrawn and receiving insufficient fund charges.

Final Bank Statement of Terminated Employees

Chief Magistrate Martin failed to obtain final bank statements for employees terminated. A final bank statement indicating that the accounts had been closed was not obtained for three magistrates leaving employment. For one magistrate it could not be determined if a \$2,000 check cleared the bank. Chapter 9 of the Magistrates Accounting Manual advises Chief Magistrates to obtain all bank statements when a magistrate vacates their position.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

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