



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 25, 2012

Deborah Meade
Chief Magistrate
City of Richmond
200 West Grace Street
Richmond, VA 23220

Audit Period: July 1, 2010 through June 30, 2011
Court System: City of Richmond
Judicial District: Thirteenth
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:

Complete Monthly Bank Reconciliations

Ten of 11 magistrates did not complete their bank reconciliations and the Chief Magistrate does not review that these magistrates were performing their monthly bank reconciliations and resolving any reconciling items. The Supreme Court's Magistrate Manual requires that magistrates complete monthly bank reconciliation and resolve all reconciling items. The Chief Magistrate should periodically review the magistrates' reconciliations to determine if they are following the appropriate practices.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

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