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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 30, 2014

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

Audit Period: July 1, 2012 through October 31, 2013
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:

Promptly Remit Funds

Magistrate Cooper delayed remitting a \$2,500 cash bond to the court for five months. Failure to promptly remit collections increases the risk of loss or misappropriation. During our audit of Magistrate Cooper's records, we noted that poor record keeping was most likely the reason for the delay in remitting the bond to the court. Magistrate Cooper did not maintain a checkbook register, his bank reconciliation was inaccurate for several months, and he used checks out of sequence.

Magistrate Cooper should remit funds in accordance with Chapter 8 of the Magistrate Manual and should improve his record keeping related to financial transactions. In addition, due to new procedures implemented by the Supreme Court of Virginia eliminating the use of one bank account per magistrate, Magistrate Cooper should immediately close his individual account.

Joyce Williamson Crews
Chief Magistrate
June 30, 2014
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We acknowledge the cooperation extended to us by the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

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