



# Commonwealth of Virginia

## Auditor of Public Accounts

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

March 26, 2012

Christopher Salerno  
Chief Magistrate  
County of Lunenburg  
P. O. Box 357  
Cumberland, VA 23040

Audit Period: July 1, 2010 through June 30, 2011  
Court System: County of Lunenburg  
Judicial District: Tenth  
Magisterial Region: Third

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

A Magistrate issued the court a check for bond monies before depositing the funds into the checking account, and was late in depositing the funds. The Magistrate should follow the procedures in the Magistrate Manual; Chapter 9 for the deposit of bond funds and the writing of checks.

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

  
AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

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