



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 11, 2009

George F. Ball
Chief Magistrate
City of Alexandria
Public Safety Center 2001 Mill Road
Alexandria, VA 22320

Audit Period: July 1, 2008 through June 30, 2009
Court System: City of Alexandria
Judicial District: 18th
Magisterial Region: Fifth

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:

Monitor Magistrate Compliance with Magistrate Manual

The Chief Magistrate is not reviewing that the other magistrates are complying with the Supreme Court's accounting practices and procedures such as completing monthly bank account reconciliations. Reconciling the bank account monthly is a requirement of Chapter 9 of the Magistrate Manual and is an important internal control for detecting errors or irregularities. The Chief Magistrate should periodically review the magistrates' accounting records to determine if they are following the appropriate practices and procedures.

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

AUDITOR OF PUBLIC ACCOUNTS

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