



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 16, 2012

Shawn Q. Barnes
Chief Magistrate
County of Chesterfield
P.O. Box 151
Chesterfield, VA 23832

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Chesterfield
Judicial District: Twelfth
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

One magistrate deposited funds one day late and another magistrate deposited funds three days late instead of the next day as stated in the Magistrate's Manual. Additionally, both magistrates issued checks for bond monies before depositing the funds into their official checking account and as a result one magistrate had a \$32 non-sufficient fund charge. Magistrates should deposit all funds into the Magistrate's official checking account within one day of receipt and should only issue checks only after depositing the money as required by the Magistrate's Manual.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

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