



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

April 25, 2008

The Honorable E. Robert Giammittorio
Chief Judge
City of Alexandria General District Court
P.O. Box 20206
Alexandria, VA 22320

The Honorable Donald M. Haddock
Magistrate Supervising Authority
Eighteenth Judicial District
520 King Street
Alexandria, VA 22314

Audit Period: April 1, 2006 to December 31, 2007
Court System: City of Alexandria
Judicial District: Eighteenth

We have audited the cash receipts and disbursements of the Clerk of the General District Court and the associated Magistrates for this locality. Our primary objectives for both the Court and the Magistrates were to test the accuracy of financial transactions recorded on the applicable financial management system; evaluate internal controls; and test its compliance with significant state laws, regulations, and policies.

Management's Responsibility

Court and Magistrate management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

Financial Matters

We noted no instances of improper recording and reporting of financial transactions in the Court's financial management system.

Additionally, we noted no instances of improper recording and reporting of financial transactions in the Magistrates' financial management records.

Internal Controls

We noted no matters involving internal control and its operation necessary to bring to Court management's attention.

However, we noted matters involving internal control and its operation necessary to bring to Magistrate management's attention.

Compliance

The results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance in the Court that are required to be reported.

Conversely, the results of our tests of compliance with applicable laws and regulations disclosed instances of noncompliance with the Magistrates that are required to be reported.

We acknowledge the cooperation extended to us by the Court and the Chief Magistrate during this engagement. The issues identified above are discussed in the section titled Comments to Management.



AUDITOR OF PUBLIC ACCOUNTS

WJK:kmk

cc: The Honorable Becky J. Moore, Judge
Margaret French, Clerk
George Ball, Chief Magistrate
Paul DeLosh, Director of Technical Assistance
Supreme Court of Virginia

COMMENTS TO MANAGEMENT

Combined Internal Controls and Compliance Issues

We noted the following matter that reflects both internal control concerns and noncompliance with applicable laws and regulations. This matter effects operation and could lead to the loss of revenues, assets, or otherwise compromise the Magistrates' fiscal accountability.

Reconcile Bank Account

Magistrate Campbell did not reconcile her Magistrate checking account for the entire audit period of eighteen months. Reconciling this bank account monthly, as required by Chapter 10 of the Magistrate Manual, is an important element of internal control and as such, an essential tool for detecting errors or irregularities. Chief Magistrate Ball should ensure that magistrates reconcile their bank accounts monthly as per Chapter 10 of the Magistrate Manual.

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Margaret French
Clerk of the Court
City of Alexandria
P.O. Box 20206
Alexandria, VA 22320

George Ball, Chief Magistrate
Eighteenth Judicial District
2001 Mill Road, Suite 1710
Alexandria, VA 22314

The Honorable Becky J. Moore, Judge
City of Alexandria General District Court
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- 1 Report File
- 1 Working Papers