



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 14, 2011

Lawrie Moncure
Chief Magistrate
County of Prince William
9320 Lee Avenue
Manassas, VA 20110

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Prince William
Judicial District: Thirty-First
Magisterial Region: Five

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:

Properly Manage Magistrate Funds and Record

During our review of Magistrates accounts, we noted the following:

- Magistrate Crum delayed by one day depositing a \$5,000 cash bond into her official bank account. Additionally, she also delayed sending \$2,000 to the court for over six days.
- Magistrate Walker delayed for up to 16 days before depositing two cash bonds totaling \$4,500 into her official bank account. Additionally, she did not maintain court receipts for these bonds.
- Magistrate Warren delayed by one day depositing a \$2,500 cash bond into his official bank account. Additionally, he did not maintain sufficient funds in his official bank account to cover monthly bank service fees. As a result, his account accrued three overdraft charges totaling \$105 in June 2010.

We recommend the Magistrate deposit funds into the bank by the next business day and remit the funds to the court within ten business days as required by the Magistrate Manual. Lastly, we recommend the Magistrate obtain official court receipts and maintain sufficient balances to prevent the incurrence of overdraft charges.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

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