



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 14, 2013

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

Audit Period: July 1, 2011 through June 30, 2012
Court System: County of Halifax
Judicial District: Tenth
Magisterial Region: Three

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 Maintain Accounting Records

The Chief Magistrate does not have adequate internal controls over the financial records prepared by the magistrates. We requested the accounting records of a former magistrate for audit; however, a magistrate had destroyed the accounting records without the Chief's knowledge or approval. The Chief Magistrate is required to retain these records for a period of three years after audit as required by Section 16.1-69.57 of the Code of Virginia. We recommend the Chief Magistrate review the retention schedule of the accounting records with his staff and maintain all of the accounting records in accordance with the Code of Virginia.

Christopher A. Salerno, Chief Magistrate
March 14, 2013
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We acknowledge the cooperation extended to us by the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

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