



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

January 3, 2012

George Franklin Ball, Jr.  
Chief Magistrate  
Public Safety Center, 2001 Mill Road  
Alexandria, VA 22314-4660

Audit Period: July 1, 2010 through June 30, 2011  
Court System: Alexandria  
Judicial District: Eighteenth  
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:

### Properly Manage Magistrate Funds

Two Magistrates delayed depositing cash into their official bank account. Specifically we tested 20 receipts and noted five receipts totaling \$5,000 held one day before depositing the cash bonds into their official bank account.

Not depositing cash into the bank promptly is a risk which could lead to a loss of funds. We recommend the Magistrate deposit funds into the bank by the next business day as required by the Magistrate Manual.

George Franklin Ball, Jr., Chief Magistrate  
January 3, 2012  
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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