



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

January 20, 2011

Kozuo Webb
Magistrate Supervising Authority
P. O. Box 5292
Roanoke, VA 24012

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Alleghany
Judicial District: Twenty-fifth
Magisterial Region: Two

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 Deposit Funds

In our test of two receipts, Magistrate Hensley delayed depositing cash into her official bank account. For one receipt totaling \$2,500 she held the funds for one day, and for another receipt totaling \$1,000 she held the funds two days. Not depositing cash into the bank promptly is a risk which could lead to loss of those funds. We recommend the magistrate deposit funds into the bank by the next business day as required by the Magistrate Manual.

We acknowledge the cooperation extended to us by the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

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