



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 28, 2013

Jill M. Long
Chief Magistrate
County of Montgomery
P.O. Box 6057
Christiansburg, VA 24073

Audit Period: July 1, 2011 through June 30, 2012
Court System: County of Montgomery
Judicial District: Twenty-seventh
Magisterial Region: One

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 Retain Void Receipts

In all three void receipts tested, two Magistrates did not retain all copies of void receipts as required by the Magistrate Manual. Retaining void receipts is a critical internal control to help prevent a loss of funds. The Magistrates should retain all copies of void receipts as required by the Magistrate Manual.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: vlb

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