



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

November 21, 2011

Heather Anne Page  
Chief Magistrate  
County of Campbell  
524 Ninth Street  
Lynchburg, VA 24504-2522

Audit Period: July 1, 2010 through June 30, 2011  
Court System: County of Campbell  
Judicial District: Twenty-fourth  
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 Manage Magistrate Funds

Magistrate Riddles delayed up to six days depositing three cash bonds, and further held one of these bonds an additional 17 days before giving the bond of \$1,500 to the court. The Magistrate should deposit cash bonds daily into her bank account daily and remit bonds to the court within ten days of receipt as required by the Code of Virginia.

Magistrate Riddles also delayed up to five months before reconciling five of the 12 monthly bank statements. We recommend the magistrate perform monthly bank reconciliations upon receiving the bank statements as required by the Magistrate Manual.

Subsequent to our audit period, the Chief Magistrate reviewed the accounting records and took appropriate disciplinary action against the Magistrate to help prevent these types of errors from reoccurring.

Heather Anne Page, Chief Magistrate  
November 21, 2011  
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We acknowledge the cooperation extended to us by the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

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