



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

February 20, 2004

The Honorable Peter W. Steketee
Chief Judge
County of Prince William General District Court
9311 Lee Avenue
Manassas, VA 20110

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of both the County of Prince William General District Court and the Thirty-first Judicial District Magistrates' Office for the period January 1, 2003 through December 31, 2003.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate their internal controls; and test compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court and Magistrates properly stated, in all material respects, the amounts recorded and reported on the Court's financial management system and in the Magistrates' records and no material weaknesses in the internal controls. However, for the Magistrates, we found an instance of noncompliance with applicable laws, regulations, and policies that the Chief Magistrate needs to address as described below.

MAGISTRATE ISSUE

Magistrate T. Crum does not consistently deposit bond money in the bank promptly as required by Chapter X of the Magistrates' Manual. In four of twelve receipts tested, we noted that she deposited receipts totaling up to \$1,000 in the bank up to five days late. To reduce the risk of theft or loss of funds, Magistrate Crum should promptly deposit cash receipts in the bank in accordance with Chapter X of the Magistrates' Manual. Further, the Chief Magistrate should emphasize the importance of properly safeguarding funds, including prompt deposit, to each of the judicial district's magistrates.

We discussed these comments with the Clerk and Magistrate Crum on February 20, 2004 and we acknowledge the cooperation extended to us by the Court and Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:cam

cc: The Honorable Charles F. Sievers, Judge
The Honorable Lon E. Farris, Judge
The Honorable Wenda Travers, Judge
Richard S. Sanborn, Chief Magistrate
Marjorie A. Cox, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
LeAnn Lane, Court Analyst
Supreme Court of Virginia