



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

January 28, 2011

Jonathan E. Green
Chief Magistrate
County of Charlotte
P.O. Box 8113
Clarksville, VA 23927

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Charlotte
Judicial District: Tenth
Magisterial Region: Third

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 six receipts, Magistrate Bryant delayed depositing funds into his official bank account for one receipt totaling \$5,000. He held those funds for two days and another receipt totaling \$500, which funds he held for one day. Not depositing funds 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 Magistrate during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

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