



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

March 11, 2011

M. Virginia Munoz  
Chief Magistrate  
County of York  
P.O. Box 36  
Charles City, VA 23030

Audit Period: July 1, 2009 through June 30, 2010  
Court System: County of York  
Judicial District: Ninth  
Magisterial Region: Sixth

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

Magistrate Suzette Sapp did not properly deposit cash funds collected into the magistrate banking account timely. One cash bond was collected May 22, 2010 and was not deposited into the bank until May 28, 2010. The Magistrate Manual Chapter 9 page 9-16 requires all cash collections over \$350 must be deposited within one day of collecting.

## Properly Disburse Funds to the Court

Magistrate Suzette Sapp did not properly disburse a cash bond to the court in a timely manner. The cash bond was issued on July 8, 2009 and was not receipted by the court until July 23, 2009. Per the Code of Virginia section 19.2-47.1 cash bonds must be disbursed to the court within ten business days of issuing the bond.

M. Virginia Munoz, Chief Magistrate  
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We acknowledge the cooperation extended to us by the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

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