



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

October 26, 2009

Kozuo Webb
County of Amherst
P. O. Box 5292
Roanoke, VA 24012

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Amherst
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 Reconcile Bank Account

Since starting in March 2009, Magistrate Pryor has not reconciled her bank account as required by Chapter 9 of the Magistrate Manual. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to undetected errors and irregularities, and increases the risk of loss of funds. We recommend the magistrate prepare monthly bank reconciliations.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:rsj

cc: John S. Payne, Chief Magistrate
Bobby Lewis, Magistrate System Coordinator
Supreme Court of Virginia