



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 24, 2012

Christopher Alexander Salerno
Chief Magistrate
County of Prince Edward
P.O. Box 8113
Clarksville, VA 23927

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Prince Edward
Judicial District: Tenth
Magisterial Region: Three

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 Maintain Magistrate Funds and Records

In our audit of three magistrate accounts, we found the following issues.

- One magistrate did not reconcile his bank account for all 12 months of the audit period.
- The magistrates held four cash bonds totaling \$5,125 for up to six days before deposit into the official bank account.
- The e-magistrate system had one receipt improperly entered as cash instead of property bond.
- One magistrate did not enter one receipt into the e-magistrate system.
- There was no court receipt for one bond.

Not properly depositing funds and obtaining proper documentation can lead to errors and irregularities going undetected which can increase the risk of a loss of funds. The Magistrates should deposit funds into the bank by the next business day, perform monthly bank reconciliations upon receiving the bank statements, record all cash bonds in the e-magistrate system, and maintain proper documentation as required by the Magistrate Manual.

Christopher Alexander Salerno
Chief Magistrate
April 24, 2012
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We acknowledge the cooperation extended to us by the Magistrate(s) during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

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