



# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

April 25, 2008

The Honorable Lucretia Carrico  
Chief Judge  
County of Amelia  
General District Court  
35 East Tabb Street  
Petersburg, VA 23803

The Honorable James Hume  
Chief Judge  
County of Amelia Juvenile and  
Domestic Relations District Court  
27 East Tabb Street  
Petersburg, VA 23803

The Honorable Thomas V. Warren  
Magistrate Supervising Authority  
Eleventh District Judicial District  
P.O. Box 25  
Nottoway, VA 23955

Audit Period: January 1, 2007 through December 31, 2007  
Court System: County of Amelia  
Judicial District: Eleventh District

We have audited the cash receipts and disbursements of the Clerk of the Combined General District Court and the associated Magistrates for this locality. Our primary objectives for both the Court and the Magistrates were to test the accuracy of financial transactions recorded on the applicable financial management system; evaluate internal controls; and test its compliance with significant state laws, regulations, and policies.

## Management's Responsibility

Court and Magistrate management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

## Financial Matters

We noted no instances of improper recording and reporting of financial transactions in the Court's financial management system.

Additionally, we noted no instances of improper recording and reporting of financial transactions in the Magistrates' financial management records.

#### Internal Controls

We noted matters involving internal control and its operation necessary to bring to Court management's attention.

As well, we noted no matters involving internal control and its operation necessary to bring to Magistrate management's attention.

#### Compliance

The results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance in the Court that are required to be reported.

In addition, the results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance with the Magistrates that are required to be reported.

We acknowledge the cooperation extended to us by the Court and the Chief Magistrate during this engagement. The issues identified above are discussed in the section titled Comments to Management.



AUDITOR OF PUBLIC ACCOUNTS

WJK:kmk

cc: The Honorable Paul Cella, Judge  
The Honorable Valentine W. Southall, Jr, Judge  
Melissa B. Gil, Clerk  
David Tillar, Chief Magistrate  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

## COMMENTS TO MANAGEMENT

### Internal Controls

We noted the following matter involving internal control and its operation that could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

### Strengthen Controls Over Bank Reconciliations

The Clerk failed to properly reconcile the bank account and resolve reconciling items for four months during the 12-month audit period as required by the Financial Management User's Manual; Chapter 10, Page 10-5-1. Reconciling the court's bank account is a fundamental internal control and failing to properly reconcile and correct differences could result in errors or irregularities going undetected.

Each month, the Clerk should reconcile, investigate and resolve differences between the bank statement, checkbook, and the automated financial system.

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The Honorable Thomas V. Warren  
Magistrate Supervising Authority  
Eleventh District Judicial District  
P.O. Box 25  
Nottoway, VA 23955

Melissa B. Gil  
Clerk of the Combined District Court  
County of Amelia  
P.O. Box 24  
Amelia, VA 23002

David Tillar, Chief Magistrate  
Eleventh District Judicial District  
P.O. Box 517  
Dinwiddie, VA 23841

The Honorable Paul Cella, Judge  
P.O. Box 215  
Powhatan, VA 23139

The Honorable Valentine W. Southall, Jr, Judge  
P.O. Box 24  
Amelia, VA 23002

Paul F. DeLosh, Director of Judicial Services  
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- 1 Report File
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