



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 16, 2012

Daniel J. Holser
Chief Magistrate
County of Powhatan
P. O. Box 517
Dinwiddie, VA 23841

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Powhatan
Judicial District: Eleventh
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:

Promptly Perform Bank Reconciliations

A Magistrate did not reconcile his bank account for all twelve months of the audit period. The Magistrate's Manual requires all magistrates to prepare a bank reconciliation form upon receipt of each bank statement. Timely and complete reconciliations are an essential internal control. Magistrates should perform monthly bank reconciliations to detect and/or prevent reconciling items, irregularities, and unresolved errors going undetected which can increase the risk of a loss of funds.

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