



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 1, 2010

Ray B. Fitzgerald
Chief Magistrate
County of Augusta
6 East Johnson Street
Staunton, VA 24401

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Augusta
Judicial District: Twenty-fifth
Magisterial Region: Region 2

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:

Improve Processing of Cash Criminal Bonds

Magistrate Miller deposited cash bonds totaling \$4,000.00 a day late for two of five receipts tested. Magistrates must deposit all funds in the magistrate's official bank account by the next business day. Magistrates Miller and Dull did not obtain proper documentation confirming receipt of a cash bond from the court. In three of eight bonds tested, there was no documentation of receipt retained with the magistrate's records. Retention of receipts with magistrate records provides assurance that the magistrate properly disbursed money to the court. If a magistrate does not receive a receipt within a reasonable time period, the magistrate should contact the court clerk for assistance.

We acknowledge the cooperation extended to us by the Magistrate(s) during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

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