



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

September 15, 2004

The Honorable D. Eugene Cheek
Chief Judge
City of Richmond General District Court
501 North Ninth Street
John Marshall Courts Building
Richmond, VA 23219

The Honorable Melvin R. Hughes, Jr.
Magistrate Supervising Authority
Thirteenth Judicial District
400 N. Ninth Street
John Marshall Courts Building
Richmond, VA 23219

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Richmond General District Court Criminal Division and the associated magistrates from the Thirteenth Judicial District for the period July 1, 2002 through June 30, 2004.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the court's internal controls; and no instances of the court's noncompliance with applicable laws, regulations, and policies.

MAGISTRATES

The results of our tests of the Magistrate's Office found that the Magistrates properly stated, in all material respects, the amounts recorded in the financial records. However, we noted a weakness in internal controls and noncompliance with state laws, regulations, and policies that the Chief Magistrate needs to address as described below.

Reconcile Bank Account Monthly

Magistrate Norris had not reconciled his official bank account since January 2004. It is essential that a magistrate reconcile the bank account promptly each month. Failing to do so could lead to errors and irregularities going undetected. Magistrate Norris should reconcile his official bank account monthly as required by Chapter X of the Magistrate Manual. Further, the Chief Magistrate should routinely review individual magistrates' records to ensure compliance with all accounting procedures.

We discussed these comments with the Chief Magistrate on September 15, 2004 and we acknowledge the cooperation extended to us by the Court and the magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc: The Honorable Phillip L. Hairston, Judge
Richard H. Bowling, Clerk
Rosemary R. Harris, Chief Magistrate
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia