



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 15, 2021

Monica L. Martin
Chief Magistrate
County of Rockingham

Audit Period: July 1, 2020, through June 30, 2021
Court System: Counties of Clarke, Frederick, Page, Shenandoah, Rockingham, Warren and the City of Winchester
Judicial District: Twenty-sixth
Magisterial Region: Four

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 a matter requiring management's attention and corrective action as follows:

Retain Voided Receipts

Repeat: No

For two of three voided receipts (67%), the Magistrates did not retain all copies of the original and voided receipts. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Magistrates should retain all copies of original and voided receipts as required by the Magistrate Manual.

We acknowledge the cooperation extended to us by the Chief Magistrate and her staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: Cheryl Thompson, Magistrate Supervising Authority
Jonathan E. Green, Director of Magistrate Services
Supreme Court of Virginia