



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

November 2, 2018

Monica L. Martin  
Chief Magistrate  
County of Rockingham

Audit Period: July 1, 2017 through June 30, 2018  
Court System: Counties of Frederick, Page, Shenandoah, Rockingham, Warren and the City of Winchester  
Judicial District: Twenty-Sixth  
Magisterial Region: Fourth

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:

### **Retain Voided Receipts**

**Repeat:** No

The Magistrates did not retain all copies of the receipts voided during the audit period or the corresponding original 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 the 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.

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: Cheryl Thompson, Magistrate Supervising Authority  
Mason Byrd, Director of Magistrate Services  
Supreme Court of Virginia