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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 11, 2016

Clifford Y. Rose
Chief Magistrate
County of Stafford

Audit Period: July 1, 2014 through June 30, 2015
Court System: City of Fredericksburg and Counties of Stafford, Northumberland, Richmond, Spotsylvania, King George, Hanover, Essex, Lancaster, and Westmoreland
Judicial District: Fifteenth
Magisterial Region: Sixth

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 Record Manual Receipts

The magistrates did not record manual receipts in the E-Mag system promptly. Delayed entry of manual activity into the automated system poses an increased risk for loss or misappropriation of funds. The Chief Magistrate should monitor all manual receipt activity to ensure the timeliness of entry into the automated system.

Promptly Deposit Funds

Seven magistrates deposited cash bonds totaling \$17,500 up to five days after receipt instead of the next business day as directed by the Magistrate's Manual. Not depositing cash into the bank promptly increases the risk of loss of funds. Magistrates should deposit all funds into the Magistrate's official checking account within one day of receipt as required.

Clifford Y. Rose
Chief Magistrate
May 9, 2016
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We acknowledge the cooperation extended to us by the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: Jeffrey Lanham, Magistrate Supervising Authority
Mason Byrd, Magistrate System Coordinator
Supreme Court of Virginia
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia