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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 5, 2015

Yvette Ayala Via
Chief Magistrate
County of Henrico

Audit Period: November 1, 2013 through June 30, 2014
Court System: County of Henrico
Judicial District: Fourteenth
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:

Retain Voided Receipts

In two of three voided receipts tested, the Magistrate did not retain all copies of the receipts as required by the Magistrate Manual. Retaining voided receipts is a critical internal control to help prevent a loss of funds. The Magistrate should retain voided receipts as required by the Magistrate Manual.

Reconcile Bank Account

The Chief Magistrate has not consistently reconciled the Magistrates' bank account since the end of the last audit period. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and can increase the risk of loss of funds. Timely and complete reconciliations are an essential internal control. The Chief Magistrate should perform monthly bank reconciliations promptly upon receiving the bank statements as required by the Magistrate Manual.

Yvette Ayala Via, Chief Magistrate
June 5, 2015
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We acknowledge the cooperation extended to us by the Magistrates during this engagement.


AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: Jeffrey C. Lanham, Magistrate Supervising Authority
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia