



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 2, 2022

Rana Nicole Clegg Navarrette
Chief Magistrate
County of King William

Audit Period: July 1, 2020, through June 30, 2021
Court System: City of Williamsburg and the Counties of Charles City, Gloucester, James City, King and Queen, King William, Mathews, Middlesex, New Kent, and York
Judicial District: Ninth
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 the following matter requiring management's attention and corrective action.

Promptly Reconcile and Review Bank Account

Repeat: No

The former Chief Magistrate did not reconcile the magistrates' bank account timely for three months of the audit period. We noted delays of up to three months. We also noted that the former Chief Magistrate did not review bank reconciliations prepared by a staff member. Timely and complete reconciliations, including review, are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds.

The current Chief Magistrate should promptly perform monthly bank reconciliations upon receiving the bank statements and should review reconciliations completed by staff as required by the Magistrate Manual.

The Chief Magistrate has taken corrective action to remediate the internal control finding that we reported in the previous audit.

Rana Nicole Clegg Navarrette, Chief Magistrate

March 2, 2022

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

Staci A. Henshaw

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LH: clj

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