



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

June 11, 2024

Deborah A. Lott  
Chief Magistrate  
City of Williamsburg

Audit Period: July 1, 2022, through June 30, 2023  
Court System: Cities of Poquoson and Williamsburg and Counties of Charles City, Gloucester, James City, King & 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.

## **Retain Voided Receipts**

**Repeat:** No

The Magistrates did not retain all copies of the receipt for three of six receipts (50%) voided during the audit period. Magistrates should closely monitor and control voided transactions as they pose an increased risk for fraudulent activity. The Magistrates should retain all copies of 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:vks

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