



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 7, 2018

Robyn Renee Wilhelm
Chief Magistrate
County of Rockbridge

Audit Period: July 1, 2016 through June 30, 2017
Court System: Counties of Alleghany, Augusta, Bath, Botetourt, Craig, Highland, and Rockbridge
and Cities of Buena Vista, Staunton, and Waynesboro
Judicial District: Twenty-Fifth
Magisterial Region: Second

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

In two of three voided receipts tested, the Magistrates did not retain all copies of the voided 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 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:alh

cc: Don McCown, Magistrate Supervising Authority
Mason Byrd, Director of Magistrate Services
Supreme Court of Virginia