



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 1, 2025

Dennis Eric Haskin, Jr.
Chief Magistrate
City of Richmond

Audit Period: July 1, 2023, through June 30, 2024
Court System: City of Richmond
Judicial District: Thirteenth
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 one of two (50%) receipts 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 Executive Secretary's Magistrate Manual.

Obtain Receipts for Bonds

Repeat: No

The Magistrates did not obtain court receipts for six of the ten (60%) bonds tested, as required by the Executive Secretary's Magistrate Manual. When magistrates receipt cash bonds, they must deposit the funds into an official bank account, mail or deliver a check to the applicable court, obtain a receipt from the court, and file the receipt with the magistrate's financial records for audit. Going

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forward, the Magistrates should obtain receipts for all bonds remitted to ensure the courts properly receipt the bonds and to ensure accountability for the funds.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/clj

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