



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

February 20, 2024

Clifford Y. Rose  
Chief Magistrate  
County of Stafford

Audit Period: July 1, 2022, through June 30, 2023  
Court System: Counties of Caroline, Essex, Hanover, King George, Lancaster, Northumberland, Richmond, Spotsylvania, Stafford, and Westmoreland and City of Fredericksburg  
Judicial District: Fifteenth  
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:** Yes (First issued in fiscal year 2022)

The magistrates did not retain all copies of the receipt for two of seven (29%) 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 Magistrate Manual.

We acknowledge the cooperation extended to us by the Chief Magistrate and his 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