



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 6, 2024

Daniel J. Holser
Chief Magistrate
County of Pittsylvania

Audit Period: July 1, 2022, through June 30, 2023
Court System: City of Danville and Counties of Franklin and Pittsylvania
Judicial District: Twenty-Second
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 the following matter requiring management's attention and corrective action.

Promptly Deposit Collections

Repeat: No

The magistrates did not deposit cash bonds promptly. For one of 12 receipts tested (8%), the magistrates held collections for up to two days before deposit. Cash bonds are especially vulnerable to loss and misappropriation, and therefore, the magistrates should deposit these bonds no later than the next business day 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: Stephen D. Poff, Magistrate Supervising Authority
Jonathan E. Green, Director of Magistrate Services
Supreme Court of Virginia