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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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April 19, 2019

E. Elizabeth Edwards
Magistrate Supervising Authority and
Acting Chief Magistrate
County of Prince William

Audit Period: July 1, 2017 through June 30, 2018
Court System: Prince William County
Judicial District: Thirty-First
Magisterial Region: Fifth

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:

Reconcile Bank Account

Repeat: No

The former Chief Magistrate did not reconcile the magistrates' bank account between December 2017 and May 2018. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds.

The Acting Chief Magistrate should perform monthly bank reconciliations upon receiving the bank statements as required by the Magistrate Manual.

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

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cc: Jonathan E. Green, Director of Magistrate Services
Supreme Court of Virginia