



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

June 21, 2021

Rana Nicole Clegg Navarrette  
Chief Magistrate  
County of New Kent

Audit Period: July 1, 2019, through June 30, 2020  
Court System: City of Williamsburg and the Counties of Charles City, Gloucester, James City, King and Queen, King William, Mathews, Middlesex, New Kent, and York  
Judicial District: Ninth  
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 certain matters that required management's attention and corrective action. These matters include the following:

## **Retain Voided Receipts**

Repeat: No

The former Chief Magistrate did not retain all copies of the three receipts voided during the audit period. 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.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

SAH: clj

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