



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

January 12, 2022

Alyssa D. Emery  
Chief Magistrate  
County of Fairfax

Audit Period: July 1, 2020 through June 30, 2021  
Court System: County of Fairfax  
Judicial District: Nineteenth  
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 requiring management's attention and corrective action. These matters include the following:

## **Retain Voided Receipts**

**Repeat:** Yes (First issued in 2021)

The Magistrates did not retain all copies of the receipts for five of 12 voided receipts tested. 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

LJH:vks

cc: Edith Edwards-Talbot, Magistrate Supervising Authority  
Jonathan E. Green, Director of Magistrate Services  
Supreme Court of Virginia