



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 27, 2024

Elizabeth Stahlman
Chief Magistrate
Suffolk

Audit Period: July 1, 2022, through June 30, 2023
Court System: Cities of Franklin and Suffolk and Counties of Isle of Wight County and Southampton
Judicial District: Fifth
Magisterial Region: Eighth

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: No

The magistrates did not retain all copies of the receipt for three of four (75%) 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 her staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

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