



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 5, 2024

Clifford Y. Rose
Chief Magistrate
County of Stafford

Audit Period: July 1, 2023, through June 30, 2024
Court System: Counties of Caroline, Essex, Hanover, King George, Lancaster, Northumberland, Richmond, Spotsylvania, Stafford, and Westmoreland and City of Fredericksburg
Judicial District: Fifteenth
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 the following matter requiring management's attention and corrective action.

Retain Accounting Records

Repeat: Yes (First issued in fiscal year 2022 as Retain Voided Receipts)

The Magistrate could not present for audit one of the manual receipt books used for collections. The Magistrate must retain these books for a period of three years after audit as required by § 15.2-1614 of the Code of Virginia. The Magistrate should review the accounting records retention schedule with his staff and maintain all accounting records in accordance with the Code of Virginia.

Clifford Y. Rose, Chief Magistrate

December 5, 2024

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

Staci A. Henshaw

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LH: clj

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