



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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December 17, 2019

Joseph E. McGuire, Jr.
Chief Magistrate
County of Prince William

Audit Period: July 1, 2018 through June 30, 2019
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:

Retain Voided Receipts

Repeat: No

The Magistrates did not retain all copies of the four 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 his staff during this engagement.

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

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