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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 4, 2021

Devan Kirk
Chief Magistrate
County of Prince William

Audit Period: July 1, 2019 through June 30, 2020
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 include the following:

Reconcile Bank Account

Repeat: No

The former Chief Magistrate did not reconcile the magistrates' bank account from July 2019 through April 2020. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds.

The Chief Magistrate should perform monthly bank reconciliations upon receiving the bank statements as required by the Magistrate Manual.

Devan Kirk, Chief Magistrate

January 4, 2021

Page Two

Retain Voided Receipts

Repeat: Yes (first issued in 2019)

For the three voided transactions tested, the Magistrates did not retain all copies of the voided receipts. 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 the 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

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