



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 27, 2019

Virginia Muñoz
Chief Magistrate
City of Williamsburg

Audit Period: July 1, 2017 through June 30, 2018
Court System: Counties of Gloucester, James City, York, Charles City, New Kent, King and Queen, King William, Mathews, and Middlesex and the City of Williamsburg
Judicial District: Ninth
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 certain matters that required management's attention and corrective action. These matters included:

Retain Manual Receipts

Repeat: No

The Chief Magistrate could not locate two manual receipt books for the audit. Manual receipts must be kept for three years or until audited, whichever is later. The Chief Magistrate should retain all magistrate records in accordance with the retention schedule set out in the Magistrate Manual.

Review Bank Reconciliations

Repeat: No

The Chief Magistrate did not consistently review bank reconciliations prepared during the audit period. We found no indication of review for seven out of 24 bank reconciliations. Review of the monthly bank reconciliations is essential for determining the proper recording of all transactions and detecting errors and irregularities.

Virginia Muñoz, Chief Magistrate

June 27, 2019

Page Two

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

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