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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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February 7, 2023

Mary J. Hanzlik
Chief Magistrate
County of Washington

Audit Period: July 1, 2021, through June 30, 2022
Court System: Counties of Bland, Russell, Smyth, Tazewell, Washington, Wythe and City of Bristol
Judicial District: Twenty-eighth (and certain counties of Twenty-seventh and Twenty-ninth)
Magisterial Region: One

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.

Follow Established Accounting Procedures

Repeat: Yes (first issued in fiscal year 2021)

The Chief Magistrate and her staff did not follow established accounting procedures, as outlined in the Office of the Executive Secretary's Magistrate Manual. The magistrates did not deposit two of 14 bonds tested (14%) within one business day and did not retain all copies of the three receipts voided during the audit period.

Cash bonds are especially vulnerable to loss and misappropriation. Proper procedures, monitoring, and control are necessary to safeguard collections. The current Chief Magistrate should consistently follow the accounting procedures outlined in the Magistrate Manual, which dictate timely bank deposits and maintaining all copies of voided receipts.

Mary J. Hanzlik, Chief Magistrate
February 7, 2023
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We acknowledge the cooperation extended to us by the Chief Magistrate and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

cc: Garland Wayne Frye, Magistrate Supervising Authority
Jonathan E. Green, Director of Magistrate Services
Supreme Court of Virginia

Magistrate of Judicial District 28
For the period July 1, 2021, through June 30, 2022
Distribution List
Mailed 4/12/23 vks

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