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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 11, 2023

John Robert Walsh
Chief Magistrate
City of Lynchburg

Audit Period: July 1, 2022, through June 30, 2023
Court System: City of Lynchburg and Counties of Amherst, Bedford, Campbell, and Nelson
Judicial District: Twenty-fourth
Magisterial Region: Second

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.

Maintain Accounting Records

Repeat: Yes (first issued fiscal year 2022)

The Magistrates did not retain all financial records for the audit period. The Chief Magistrate could not produce for audit two magistrate receipts and four court receipts. The Magistrate Manual requires the Chief Magistrate and his staff to retain these accounting records for a period of three years after audit. We recommend the Chief Magistrate review the accounting record retention schedule with his staff and, going forward, should retain records accordingly.

The Magistrate has taken adequate corrective action with respect to the internal control findings reported in the prior report that are not repeated in this report.

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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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cc: Stephen D. Poff, Magistrate Supervising Authority
Jonathan E. Green, Director of Magistrate Services
Supreme Court of Virginia