Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 18, 2026

Andrew Truitt
Chief Magistrate
City of Virginia Beach

Review Period:	July 1, 2024, through June 30, 2025
Court System:	City of Virginia Beach
Judicial District:	Second
Magisterial Region:	Seventh

We have reviewed the cash receipts and disbursements of the office of the Chief Magistrate for the Second judicial district for the period noted above. Our primary objectives were to evaluate the Chief Magistrate's internal controls and test the Chief Magistrate's compliance with significant state laws, regulations, and policies related to the receipt and disbursement of cash bonds and other payments.

The Chief Magistrate is responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial information, effectiveness and efficiency of financial operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could lead to noncompliance with laws and regulations, the loss of assets, or otherwise compromise the Chief Magistrate's fiscal accountability. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

We noted the following matter involving internal control and its operation that has led or could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Chief Magistrate's fiscal accountability.

Retain Voided Receipts

Repeat: No

The Magistrates did not retain all copies of the receipts for two of six (33%) receipts voided during the audit period. Magistrates should closely monitor and control voided transactions as they pose an increased risk for fraudulent activity. The Magistrates should retain all copies of voided receipts as required by the Executive Secretary's Magistrate Manual.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH/clj

cc: Thomas Cahill, Magistrate Supervising Authority
Jonathan Green, Director of Magistrate Services
Supreme Court of Virginia