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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 19, 2018

Amanda Winchester
Chief Magistrate
City of Norfolk

Audit Period: July 1, 2017 through June 30, 2018
Court System: Norfolk
Judicial District: Fourth
Magisterial Region: Seventh

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:

Properly Review and Process Transactions

Repeat: No

For one cash bond processed during the fiscal year, the issuing Magistrate did not properly review the transaction prior to finalizing the paperwork, resulting in a duplicate receipt being issued. When the Magistrate discovered the error, she did not void it in the system nor did she keep all copies of the receipt, as required by the Magistrate Manual.

Failure to review transactions and having to manually revise them later poses an increased risk for fraudulent activity. In all instances, the issuing Magistrate should review all paperwork prior to finalizing the transaction to ensure errors are detected and corrected in accordance with the Magistrate Manual.

Amanda Winchester, Chief Magistrate
October 19, 2018
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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

MSM: clj

cc: Thomas Cahill, Magistrate Supervising Authority
Mason Byrd, Director of Magistrate Services
Supreme Court of Virginia