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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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March 13, 2023

Andrew Truitt
Chief Magistrate
City of Virginia Beach

Audit Period: July 1, 2021, through June 30, 2022
Court System: Virginia Beach
Judicial District: Second
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 the following matter requiring management's attention and corrective action.

Follow Established Accounting Procedures

Repeat: Yes (first issued in fiscal year 2021)

The former Chief Magistrate and his staff did not follow established accounting procedures, as outlined in the Office of the Executive Secretary's Magistrate Manual. The Chief Magistrate did not reconcile the bank account during the audit period and the staff did not retain all copies of the receipt for six of seven voids tested.

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 reconciliations and maintaining all copies of voided receipts.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

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