



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 17, 2019

Thomas Cahill
Magistrate Supervising Authority/District 2A Acting Chief Magistrate
Counties of Accomack and Northampton

Audit Period: July 1, 2017 through June 30, 2019
Court System: Counties of Accomack and Northampton
Judicial District: 2A
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:

Review Bank Reconciliations

Repeat: No

The acting Chief Magistrate did not review the bank reconciliations prepared during the audit period. Review of the monthly bank reconciliations is essential for determining the proper recording of all transactions and detecting errors and irregularities. The acting Chief Magistrate should review all bank reconciliations performed by his designee.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: Thomas Cahill, Magistrate Supervising Authority/District 2A Acting Chief Magistrate
Jonathan E. Green, Director of Magistrate Services
Supreme Court of Virginia