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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 5, 2018

Jennifer Chapman
Chief Magistrate
City of Petersburg

Audit Period: July 1, 2017 through June 30, 2018
Court System: City of Petersburg and the Counties of Amelia, Dinwiddie, Nottoway, and Powhatan
Judicial District: Eleventh
Magisterial Region: Third

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:

Follow Established Accounting Procedures

Repeat: No

Chief Magistrate Chapman does not consistently follow established procedures. Specifically, we found the following conditions.

- Bank reconciliations were not performed in a timely manner. As a result, a \$2,500 bond received in her office in January 2018 was not disbursed to the appropriate court promptly as required by the Code of Virginia.
- Court receipts for bond payments were not obtained as required.
- Summary reports, which provide a concise record of all funds received for the month, were not printed and reviewed monthly.

We recommend the Chief Magistrate follow the established accounting procedures outlined in the the Magistrates' Manual.

Jennifer Chapman
November 7, 2018
Page 2

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: Shawn Q. Barnes, Magistrate Supervising Authority
Mason Byrd, Director of Magistrate Services
Supreme Court of Virginia