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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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September 10, 2021

Margo F. Laraia
Chief Magistrate
City of Chesapeake

Audit Period: July 1, 2020, through June 30, 2021
Court System: City of Chesapeake
Judicial District: First
Magisterial Region: Eighth

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 a matter requiring management's attention and corrective action. This matter includes the following:

Retain Voided Receipts

Repeat: No

For three of seven voided receipts (43%), the Magistrates did not retain all copies of the original and voided receipts. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Magistrates should retain all copies of original and voided receipts as required by the Magistrate Manual.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

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