Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 17, 2025

Jennifer Chapman
Chief Magistrate
County of Dinwiddie

Review Period:	July 1, 2024, through June 30, 2025
Court System:	City of Petersburg and Counties of Amelia, Dinwiddie, Nottoway, and Powhatan
Judicial District:	Eleventh
Magisterial Region:	Third

We have reviewed the cash receipts and disbursements of the office of the Chief Magistrate for the Eleventh judicial district for the period noted above. Our primary objectives were to evaluate the Chief Magistrate's internal controls and test the Chief Magistrate's compliance with significant state laws, regulations, and policies related to the receipt and disbursement of cash bonds and other payments.

The Chief Magistrate is responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial information, effectiveness and efficiency of financial operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could lead to noncompliance with laws and regulations, the loss of assets, or otherwise compromise the Chief Magistrate's fiscal accountability. It is our responsibility to perform procedures to the extent necessary to satisfy the objectives of this engagement.

Our procedures did not identify any matters involving internal control and its operation necessary to bring to the Chief Magistrate's attention.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

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cc: Shawn Barnes, Magistrate Supervising Authority
Jonathan Green, Director of Magistrate Services
Supreme Court of Virginia