



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 12, 2015

Neill Collins Bradley
Chief Magistrate
City of Hopewell

Audit Period: November 1, 2013 through June 30, 2014
Court System: City of Hopewell
Judicial District: Sixth
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:

Improve Accounting Procedures

The Chief Magistrate did not consistently perform bank reconciliations in a timely manner. Timely and complete reconciliations are an essential internal control. Failure to complete reconciliations timely can lead to errors and irregularities going undetected and increases the risk of loss of funds. We recommend the Chief Magistrate reconcile the magistrates' bank account immediately upon receipt of the bank statement as required by the Magistrate's Manual.

We acknowledge the cooperation extended to us by the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: Shawn Barnes, Magistrate Supervising Authority
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia