# Commonwealth of Virginia

*Auditor of Public Accounts*

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 28, 2026

Simon Gemerek
Chief Magistrate
City of Richmond

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| Review Period: | July 1, 2024, through June 30, 2025 |
| Court System: | City of Richmond |
| Judicial District: | Thirteenth |
| Magisterial Region: | Sixth |

We have reviewed the cash receipts and disbursements of the office of the Chief Magistrate for the Thirteenth 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.

We noted the following matter involving internal control and its operation that has led or could lead to noncompliance with laws and regulations, the loss of assets or revenues, or otherwise compromise the Chief Magistrate's fiscal accountability.

**Obtain Receipts for Bonds**

**Repeat:** Yes (first issued in fiscal year 2024)

The former Chief Magistrate did not obtain court receipts for five of the eight (63%) bonds tested, as required by the Executive Secretary's Magistrate Manual. When magistrates receipt cash bonds, they must deposit the funds into an official bank account, mail or deliver a check to the applicable court, obtain a receipt from the court, and file the receipt with the magistrate's financial records for audit. Going forward, the magistrates should obtain receipts for all bonds remitted to ensure the courts properly receipt the bonds and to ensure accountability for the funds.

The Chief Magistrate has taken corrective action to remediate the finding that we communicated in our previous report that is not repeated in this report.

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: Robert Noote, Magistrate Supervising Authority
Jonathan Green, Director of Magistrate Services
Supreme Court of Virginia