# Commonwealth of Virginia

*Auditor of Public Accounts*

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Auditor of Public Accounts

P.O. Box 1295
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August 24, 2026

Stephen Poff
Magistrate Supervising Authority
City of Lynchburg

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|---|---|
| Review Period: | July 1, 2024, through June 30, 2025 |
| Court System: | City of Lynchburg and Counties of Amherst, Bedford, Campbell, and Nelson |
| Judicial District: | Twenty-fourth |
| Magisterial Region: | Second |

We have reviewed the cash receipts and disbursements of the office of the Chief Magistrate for the Twenty-fourth 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.

**Reconcile Bank Account**
Repeat: Yes (First issued in fiscal year 2024)

In two of three months tested, the former Chief Magistrate did not reconcile the district's official bank accounts. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds. The Chief Magistrate should perform monthly bank reconciliations upon receiving the bank statements as required by the Magistrate Manual.

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

Staci A. Henshaw
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LJH/clj

cc: Jonathan Green, Director of Magistrate Services
Supreme Court of Virginia