



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 6, 2013

Victor R.H. Harrison, III
Chief Magistrate
City of Petersburg
P.O. Box 517
Dinwiddie, VA 23841

Audit Period: July 1, 2011 through June 30, 2012
Court System: City of Petersburg
Judicial District: Eleventh
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:

Maintain Financial Records

One Magistrate did not maintain all of her records during the audit period. We noted that one bank deposit receipt, one official court receipt, and documentation verifying the closure of her official Magistrate account were not maintained. We recommend the Magistrate immediately implement procedures to ensure all bank records and court receipts are properly maintained as required by the Magistrate's Manual.

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

AUDITOR OF PUBLIC ACCOUNTS

LJH:tmv

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