



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

January 19, 2023

Jennifer Chapman  
Chief Magistrate  
City of Petersburg

Audit Period: July 1, 2021, through June 30, 2022  
Court System: Cities of Blackstone, Crewe, and Petersburg and the Counties of Amelia, Dinwiddie, Nottoway, and Powhatan  
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 the following matter requiring management's attention and corrective action.

## **Follow Established Accounting Procedures**

Repeat: No

The Chief Magistrate and her staff did not follow established accounting procedures, as outlined in the Office of the Executive Secretary's Magistrate Manual. We noted the following errors:

- The magistrates delayed depositing one bond into the magistrates' bank account but made the corresponding remittance to the applicable courts immediately, causing an overdraft of the magistrates' bank account.
- The magistrates did not obtain court receipts for three of the ten bonds tested (30%).
- The magistrates did not retain all copies of the receipt voided during the audit period.

Cash bonds are especially vulnerable to loss and misappropriation. The Chief Magistrate and her staff should consistently follow the accounting procedures outlined in the Magistrate Manual to properly monitor, control, and safeguard collections.

Jennifer Chapman, Chief Magistrate

January 19, 2023

Page Two

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

Staci A. Henshaw

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LH: clj

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