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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 16, 2018

Andrew J. Michael
Chief Magistrate
City of Lynchburg

Audit Period: July 1, 2016 through June 30, 2017
Court System: City of Lynchburg and Counties of Amherst, Bedford, Campbell, and Nelson
Judicial District: Twenty-fourth
Magisterial Region: Second

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:

Promptly Deposit Collections

Repeat: No

Two magistrates did not promptly deposit cash bonds. We noted delays of up to three days. Delaying bank deposits increases the risk of loss of funds. The magistrates should make bank deposits daily as required by the Magistrate Manual.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: Don E. McCown, Magistrate Supervising Authority
Mason Byrd, Director of Magistrate Services
Supreme Court of Virginia