



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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January 31, 2020

Andrew J. Michael
Chief Magistrate
City of Lynchburg

Audit Period: July 1, 2018 through June 30, 2019
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:

Retain Voided Receipts

Repeat: No

In three of four voided receipts tested, the Magistrates did not retain all copies of the voided receipts. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Magistrates should retain all copies of voided receipts as required by the Magistrate Manual.

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

Martha S Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

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