



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 23, 2019

Gregory A. Lush
Chief Magistrate
City of Hopewell

Audit Period: July 1, 2018 through June 30, 2019
Court System: Cities of Hopewell and Emporia and the Counties of Brunswick, Greenville, Prince George, Surry, and Sussex
Judicial District: Sixth
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:

Retain Voided Receipts

Repeat: No

The Chief Magistrate did not retain all copies of the four receipts voided during the audit period. 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.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

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