



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 7, 2024

Jennifer Chapman
Chief Magistrate
City of Petersburg

Audit Period: July 1, 2022, through June 30, 2023
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: Yes (first issued in fiscal year 2022)

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

- The magistrates did not properly review the accounting records as required, resulting in a \$150 error in the automated system remaining unidentified until audit.
- For two of 15 receipts tested (13%), the magistrates did not deposit cash bonds as required. For one receipt, the magistrate deposited the funds one day late. For another receipt, the magistrate remitted the cash directly to the Court instead of depositing it into the magistrates' official bank account first. Cash bonds are especially vulnerable to loss and misappropriation; therefore, magistrates should deposit these bonds into an official bank account no later than the next business day as required by the Magistrate Manual.

Jennifer Chapman, Chief Magistrate
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The Chief Magistrate and her team should consistently follow the accounting procedures outlined in the Magistrate Manual to properly monitor, control, and safeguard collections.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH:vks

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