



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 7, 2020

Jennifer Chapman
Chief Magistrate
City of Petersburg

Audit Period: July 1, 2019 through June 30, 2020
Court System: City of 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 certain matters that required management's attention and corrective action. These matters included:

Follow Established Accounting Procedures

Repeat: No

The Chief Magistrate did not follow established accounting procedures, as outlined in the Office of the Executive Secretary's Magistrate Manual. Bank reconciliations were not performed timely and receipt summary reports were not reviewed monthly. Consequently, the Chief Magistrate did not detect and correct a \$5,000 receipting error, which was only brought to her attention during the audit. Court receipts were not obtained for three of the twelve bond receipts tested and bonds totaling \$2,500 were not deposited timely. In addition, the magistrates did not retain all copies of one voided receipt.

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

Jennifer Chapman, Chief Magistrate

December 7, 2020

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

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MSM: clj

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