



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 12, 2019

The Honorable Robert G. MacDonald
Chief Judge
City of Chesapeake General District Court

Audit Period: July 1, 2018 through June 30, 2019
Court System: City of Chesapeake
Judicial District: First

We are performing a statewide audit of the General District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's 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 Financial Records

Repeat: No

The Clerk could not locate the bank statements and reconciliations for the audit period. The Clerk and her staff should retain the court's financial records in accordance with the guidelines set forth in the General District Court Manual.

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

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM:

cc: The Honorable Philip J. Infantino III, Judge
The Honorable Michael R. Katchmark, Judge
The Honorable Erin L. Evans, Judge
Barbara C. Shaw, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia