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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 22, 2022

Thomas Anderson
Chief Magistrate
City of Hopewell

Audit Period: July 1, 2020, through June 30, 2021
Court System: Cities of Emporia and Hopewell, 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 the following matters requiring management's attention and corrective action.

Reconcile Bank Account Timely

Repeat: Yes (First issued in fiscal year 2020)

The former Chief Magistrate did not reconcile the magistrates' bank account timely for five months of the audit period. We noted delays of up to three months. Timely and complete reconciliations are an essential internal control. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and increases the risk of loss of funds.

The current Chief Magistrate should reconcile the magistrates' bank account upon receipt of the bank statement as required by the Magistrate Manual.

Retain Voided Receipts

Repeat: Yes (First issued in fiscal year 2019)

The former Chief Magistrate did not retain all copies of the receipt for three of the four receipts (75%) voided during the audit period. Voided transactions pose an increased risk for fraudulent activity

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Page Two

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.

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LJH:vks

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