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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 9, 2021

Andrew J. Michael
Chief Magistrate
City of Lynchburg

Audit Period: July 1, 2020, through June 30, 2021
Court System: City of Lynchburg and Counties of Amherst, Bedford, Campbell, and Nelson
Judicial District: Twenty-Fourth
Magisterial Region: Second

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.

Retain Voided Receipts

Repeat: No

For two of three voided receipts (67%), the Magistrates did not retain all copies of the original and voided receipts. 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 original and voided receipts as required by the Magistrate Manual.

Promptly Deposit Collections

Repeat: No

The Magistrates did not deposit cash bonds promptly. For two of 17 receipts tested (12%), the Magistrates held collections for up to seven days before deposit. Cash bonds are especially vulnerable to loss and misappropriation and should be deposited no later than the next business day as required by the Magistrate Manual.

Andrew J. Michael, Chief Magistrate

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

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LJH: clj

cc: Don E. McCown, Magistrate Supervising Authority
Jonathan E. Green, Director of Magistrate Services
Supreme Court of Virginia