



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 13, 2016

M. Virginia Muñoz  
Chief Magistrate  
County of New Kent

Audit Period: July 1, 2014 through June 30, 2015  
Court System: Counties of Gloucester, James City, York, Charles City, New Kent, King and Queen, King William, Mathews, and Middlesex and the City of Williamsburg  
Judicial District: Ninth  
Magisterial Region: Sixth

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 no matters requiring written communication with management.

We acknowledge the cooperation extended to us by the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: ljh

cc: Jeffrey Lanham, Magistrate Supervising Authority  
Mason Byrd, Magistrate System Coordinator  
Supreme Court of Virginia  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia