



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 25, 2025

Monica L. Martin  
Chief Magistrate  
County of Rockingham

Audit Period: July 1, 2023, through June 30, 2024  
Court System: Cities of Harrisonburg and Winchester and Counties of Clarke, Frederick, Page, Rockingham, Shenandoah, and Warren  
Judicial District: Twenty-sixth  
Magisterial Region: Fourth

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 Chief Magistrate and the Chief Magistrate's staff during this engagement.

Staci A. Henshaw  
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LJH

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