Martha S. Mavredes, CPA Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295 Richmond, Virginia 23218

August 27, 2014

Gary Michael Wooldridge Chief Magistrate City of Richmond 200 West Grace Street, First Floor Richmond, VA 23220

Audit Period: July 1, 2012 through October 31, 2013

Court System: City of Richmond

Judicial District: Thirteenth

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 C. Lanham, Magistrate Supervising Authority Bobby Lewis, Magistrate System Coordinator Supreme Court of Virginia Paul F. DeLosh, Director of Judicial Services Supreme Court of Virginia