

Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

February 22, 2024

Thomas Cahill Chief Magistrate County of Accomack

Audit Period:July 01, 2022, through June 30, 2023Court System:Counties of Accomack and NorthamptonJudicial District:Thirty-second (2A)Magisterial Region:Seventh

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 AUDITOR OF PUBLIC ACCOUNTS

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