



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 24, 2019

Jonathan Wayne Robbins
Chief Magistrate
County of Wise

Audit Period: July 1, 2018 through June 30, 2019
Court System: City of Norton and the Counties of Wise, Buchanan, Dickenson, Scott and Lee
Judicial District: Thirtieth and Counties of Buchanan and Dickenson
Magisterial Region: One

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 his staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:rh

cc: Garland Wayne Frye, Magistrate Supervising Authority
Jonathan E. Green, Director of Magistrate Services
Supreme Court of Virginia