



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

January 22, 2010

Philip Hemming
Chief Magistrate
County of Essex
P.O. Box 1120
Stafford, VA 22555

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Essex
Judicial District: Fifteenth
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 Magistrate(s) during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: Jeffrey Lanhum, Magistrate Supervising Authority
Bobby Lewis, Magistrate System Coordinator
Supreme Court of Virginia
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia