



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 6, 2018

M. Virginia Muñoz
Chief Magistrate
County of New Kent

Audit Period: July 1, 2016 through June 30, 2017
Court System: Counties of Gloucester, James City, York, Charles City, New Kent, King and Queen, King William, Mathews, and Middlesex and the City of Williamsburg
Judicial District: Ninth
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 Chief Magistrate and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:anu

cc: Fred Jackson, Magistrate Supervising Authority
Mason Byrd, Director of Magistrate Services
Supreme Court of Virginia