Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 21, 2016

Jill M. Long
Chief Magistrate
County of Montgomery

Audit Period:	July 1, 2014 through June 30, 2015
Court System:	Grayson, Carroll, Pulaski, Floyd, Giles, and Montgomery Counties, City of Galax and City of Radford
Judicial District:	Twenty-seventh
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 Magistrate(s) during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: ljh

cc: Garland Wayne Frye, Magistrate Supervising Authority
Mason Byrd, Magistrate System Coordinator
Supreme Court of Virginia
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia