

## Commonwealth of Virginia

## Auditor of Public Accounts

P.O. Box 1295 Richmond, Virginia 23218

November 13, 2017

Daniel John Holser Chief Magistrate County of Chesterfield

Audit Period: July 1, 2016 through June 30, 2017

Court System: City of Colonial Heights and Chesterfield County

Judicial District: Twelfth Magisterial Region: Third

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:anu

cc: Shawn Q. Barnes, Magistrate Supervising Authority
Mason Byrd, Director of Magistrate Services
Supreme Court of Virginia