



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 24, 2021

Monica L. Martin
Chief Magistrate
County of Rockingham

Audit Period: July 1, 2019 through June 30, 2020
Court System: Counties of Frederick, Page, Rockingham, Shenandoah, Warren, and the City of Winchester
Judicial District: Twenty-Sixth
Magisterial Region: Four

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 their staff during this engagement.

Staci Henshaw
AUDITOR OF PUBLIC ACCOUNTS

SAH: rh

cc: Cheryl Thompson, Magistrate Supervising Authority
Jonathan E. Green, Director of Magistrate Services
Supreme Court of Virginia