



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 19, 2016

Christopher Salerno  
Chief Magistrate  
County of Cumberland

Audit Period: July 1, 2015 through June 30, 2016  
Court System: Counties of Appomattox, Buckingham, Charlotte, Cumberland, Halifax,  
Lunenburg, Mecklenburg, and Prince Edward  
Judicial District: Tenth  
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 Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

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