

Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

August 12, 2019

Jennifer E. Chapman Chief Magistrate City of Petersburg

Audit Period:July 1, 2018 through June 30, 2019Court System:City of Petersburg and the Counties of Amelia, Dinwiddie, Nottoway and
PowhatanJudicial District:EleventhMagisterial 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 her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: rh

cc: Shawn Q. Barnes, Magistrate Supervising Authority Jonathan E. Green, Director of Magistrate Services Supreme Court of Virginia