



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

November 24, 2020

Jonathan Robbins  
Chief Magistrate  
County of Wise

Audit Period: July 1, 2019 through June 30, 2020  
Court System: City of Norton and the Counties of Buchanan, Dickenson, Lee, Scott, and Wise  
Judicial District: Thirtieth and Counties of Buchanan and Dickenson  
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 Chief Magistrate and his staff during this engagement.

Martha Mavredes  
AUDITOR OF PUBLIC ACCOUNTS

MSM: rh

cc: Garland Wayne Frye, Magistrate Supervising Authority  
Jonathan E. Green, Director of Magistrate Services  
Supreme Court of Virginia