Commonwealth of Virginia

*Auditor of Public Accounts*

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 30, 2013

Heather Anne Page
Chief Magistrate
County of Amherst
524 Ninth Street
Lynchburg, VA 24504

| | |
|---|---|
| Audit Period: | July 1, 2011 through June 30, 2012 |
| Court System: | County of Amherst |
| Judicial District: | Twenty-fourth |
| Magisterial Region: | Two |

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: rsj

cc: David Brumit, Magistrate Supervising Authority
Bobby Lewis, Magistrate System Coordinator
Supreme Court of Virginia
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia