



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 21, 2023

Deborah A. Lott
Chief Magistrate
City of Williamsburg

Audit Period: July 01, 2021, through June 30, 2022
Court System: Cities of Poquoson and Williamsburg and Counties of Charles City, Gloucester, James City, King & Queen, King William, Mathews, Middlesex, New Kent, and York
Judicial District: Ninth
Magisterial Region: Sixth

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.

The Chief Magistrate has taken corrective action to remediate the internal control finding that we reported in the previous audit.

We acknowledge the cooperation extended to us by the Chief Magistrate and the Chief Magistrate's staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH

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