



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 26, 2017

Jonathan Wayne Robbins
Chief Magistrate
County of Wise

Audit Period: July 1, 2016 through June 30, 2017
Court System: City of Norton and the Counties of Wise, Buchanan, Dickenson, Scott and Lee
Judicial District: Thirtieth and Counties of Buchanan and Dickenson
Magisterial Region: First

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:anu

cc: Garland Wayne Frye, Magistrate Supervising Authority
Mason Byrd, Magistrate System Coordinator
Supreme Court of Virginia