

Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

March 7, 2012

Tony S. Tate Acting Chief Magistrate County of Henrico P. O. Box 90775 Henrico, VA 23273-0775

Audit Period: July 1, 2010 through June 30, 2011

Court System: County of Henrico

Judicial District: Fourteenth 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.

We acknowledge the cooperation extended to us by the Magistrate(s) during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK: lap

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

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