



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 27, 2021

Mandy L. Owens
Chief Magistrate
City of Portsmouth

Audit Period: July 1, 2020, through June 30, 2021
Court System: City of Portsmouth
Judicial District: Third
Magisterial Region: Seventh

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 her staff during this engagement.

Staci Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LH: rh

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