



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 29, 2019

Yvette Ayala  
Chief Magistrate  
County of Henrico

Audit Period: July 1, 2017 through June 30, 2018  
Court System: 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 Chief Magistrate and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: rh

cc: Ronald Batliner, Jr., Magistrate Supervising Authority  
Mason Byrd, Director of Magistrate Services  
Supreme Court of Virginia