



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 1, 2025

Robyn Renee Wilhelm
Chief Magistrate
City of Lexington

Audit Period: July 1, 2023, through June 30, 2024
Court System: Cities of Buena Vista, Covington, Lexington, Staunton, and Waynesboro and
Counties of Alleghany, Augusta, Bath, Botetourt, Craig, Highland, and Rockbridge
Judicial District: Twenty-fifth
Magisterial Region: Second

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 the Chief Magistrate's staff during this engagement.

Staci A. Henshaw
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LJH

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