



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 24, 2022

Seth Howard  
Chief Magistrate  
County of Loudoun

Audit Period: July 1, 2020, through June 30, 2021  
Court System: County of Fauquier and Loudoun  
Judicial District: Twentieth  
Magisterial Region: Fourth

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 his staff during this engagement.

Staci Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LH: rh

cc: Cheryl A. Thompson, Magistrate Supervising Authority  
Jonathan E. Green, Director of Magistrate Services  
Supreme Court of Virginia