



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 6, 2019

Shawn Q. Barnes  
Magistrate Supervising Authority  
City of Hopewell

Audit Period: July 1, 2017 through June 30, 2018  
Court System: Cities of Hopewell and Emporia and the Counties of Brunswick, Greenville, Prince George, Surry, and Sussex  
Judicial District: Sixth  
Magisterial Region: Third

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 Supervising Authority and his staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: rh

cc: Mason Byrd, Director of Magistrate Services  
Supreme Court of Virginia