



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 1, 2022

Robyn Renee Wilhelm
Chief Magistrate
County of Rockbridge

Audit Period: July 1, 2021, through June 30, 2022
Court System: Cities of Buena Vista, 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.

The Magistrate has taken corrective action to remediate the internal control finding that we reported in the previous audit.

We acknowledge the cooperation extended to us by the Chief Magistrate and her staff during this engagement.

Staci Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: rh

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