



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 14, 2013

Fred Jackson
Magistrate Supervising Authority
Fifth Judicial District
301 Albemarle Drive
Chesapeake, VA 23322

Audit Period: July 1, 2011 through June 30, 2012
Court System: Cities of Suffolk and Franklin, Counties of Southampton and Isle of Wight
Judicial District: Fifth
Magisterial Region: Eighth

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(s) during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: kstl

cc: Bobby Lewis, Magistrate System Coordinator
Supreme Court of Virginia
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia