



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 12, 2015

Monica Martin  
Chief Magistrate  
County of Shenandoah

Audit Period: November 1, 2013 through June 30, 2014  
Court System: County of Shenandoah  
Judicial District: Twenty-Sixth  
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 Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: ljh

cc: Cheryl A. Thompson, Magistrate Supervising Authority  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia