



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

March 15, 2010

Phillip R. Hemming  
Chief Magistrate  
County of Hanover  
1745 Jeff Davis Highway, Suite 201  
P.O. Box 1120  
Stafford, VA 22555

Audit Period: July 1, 2008 through June 30, 2009  
Court System: County of Hanover  
Judicial District: Fifteenth  
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(s) during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK: tmv

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