Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 9, 2020

Mandy L. Owens
Chief Magistrate
City of Portsmouth

Audit Period:	July 1, 2018 through June 30, 2019
Court System:	City of Portsmouth
Judicial District:	Third
Magisterial Region:	Seventh

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 Chief Magistrate and her staff during this engagement.

Martha Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM: rh

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