



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 27, 2014

Neill Collins Bradley  
Chief Magistrate  
City of Emporia  
Counties of Greenville, Brunswick,  
Surry, and Sussex  
PO Box 1391  
Hopewell, VA 23860

Audit Period: July 1, 2012 through October 31, 2013  
Court System: City of Emporia and Counties of Greenville, Brunswick, Surry, and Sussex  
Judicial District: Sixth  
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 Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: ljh

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