



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 6, 2023

Jonathan Robbins
Chief Magistrate
County of Wise

Audit Period: July 1, 2021, through June 30, 2022
Court System: The City of Norton and the Counties of Buchanan, Dickenson, Lee, Scott, and Wise
Judicial District: Thirtieth and Counties of Buchanan and Dickenson
Magisterial Region: First

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 his staff during this engagement.

Staci Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LH: rh

cc: Garland Wayne Frye, Magistrate Supervising Authority
Jonathan E. Green, Director of Magistrate Services
Supreme Court of Virginia