



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 28, 2014

Sean P. Dolan
Chief Magistrate
City of Suffolk
PO Box 1754 WTR Jail - 2402 Godwin Blvd.
Suffolk, VA 23434-1754

Audit Period: July 1, 2012 through October 31, 2013
Court System: City of Suffolk
Judicial District: Fifth
Magisterial Region: Eight

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