



# Commonwealth of Virginia

## Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

October 25, 2022

Jill M. Long  
Chief Magistrate  
County of Montgomery

Audit Period: July 1, 2021, through June 30, 2022  
Court System: Cities of Galax and Radford, and Counties of Carroll, Floyd, Giles, Grayson, Montgomery, and Pulaski  
Judicial District: Twenty-Seventh  
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 her staff during this engagement.

Staci Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH: rh

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