

Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

May 12, 2017

Avnel A Coates Chief Magistrate City of Charlottesville

Audit Period:July 1, 2015 through June 30, 2016Court System:City of Charlottesville and Counties of Albemarle, Culpeper, Fluvanna, Goochland,
Greene, Louisa, Madison, and OrangeJudicial District:SixteenthMagisterial Region:Four

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:anu

cc: Cheryl Thompson, Magistrate Supervising Authority Mason Byrd, Director of Magistrate Services Supreme Court of Virginia