

Commonwealth of Virginia

Auditor of Public Accounts

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

January 29, 2013

Neil Collins Bradley Chief Magistrate County of Sussex 100 East Broadway Hopewell, VA 23860

Audit Period:July 1, 2011 through June 30, 2012Court System:County of SussexJudicial District:SixthMagisterial 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 Magistrate(s) during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: kstl

 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