



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 14, 2015

M. Virginia Munoz

Chief Magistrate

Counties of Charles City, James City, Gloucester, King and Queen, King William, Mathews, Middlesex, New Kent and the City of Williamsburg

Audit Period: November 1, 2013 through June 30, 2014

Court System: Counties of Charles City, James City, Gloucester, King and Queen, King William, Mathews, Middlesex, New Kent and the City of Williamsburg

Judicial District: Ninth

Magisterial Region: Sixth

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: Jeffrey C. Lanham, Magistrate Supervising Authority
Mason Byrd, Magistrate System Coordinator
Supreme Court of Virginia
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia