

## Commonwealth of Virginia

## Auditor of Public Accounts

P.O. Box 1295 Richmond, Virginia 23218

March 9, 2017

Edwin Consolvo Chief Magistrate City of Norfolk

Audit Period: July 1, 2015 through June 30, 2016

Court System: Norfolk Judicial District: Fourth Magisterial Region: Seventh

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: Thomas Cahill, Magistrate Supervising Authority
Mason Byrd, Director of Magistrate Services
Supreme Court of Virginia
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia