



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 05, 2024

Monica L. Martin
Chief Magistrate
County of Rockingham

Audit Period: July 01, 2022, through June 30, 2023
Court System: Cities of Harrisonburg and Winchester and Counties of Clarke, Frederick, Page, Rockingham, Shenandoah, and Warren
Judicial District: Twenty-sixth
Magisterial Region: Fourth

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 the Chief Magistrate's staff during this engagement.

Staci A. Henshaw
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LJH

cc: Cheryl Thompson, Magistrate Supervising Authority
Jonathan E. Green, Director of Magistrate Services
Supreme Court of Virginia