



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

April 8, 2021

Margo F. Laraia  
Chief Magistrate  
City of Chesapeake

Audit Period: July 1, 2019 through June 30, 2020  
Court System: City of Chesapeake  
Judicial District: First  
Magisterial Region: Eighth

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 her staff during this engagement.

Staci Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

SAH: rh

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