



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

June 22, 2021

Andrew J. Michael  
Chief Magistrate  
City of Lynchburg

Audit Period: July 1, 2019, through June 30, 2020  
Court System: City of Lynchburg and Counties of Amherst, Bedford, Campbell, and Nelson  
Judicial District: Twenty-fourth  
Magisterial Region: Second

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 his staff during this engagement.

Staci Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

SAH: rh

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