



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

May 20, 2025

Elizabeth Stahlman  
Chief Magistrate  
City of Suffolk

Audit Period: July 1, 2023, through June 30, 2024  
Court System: Cities of Franklin and Suffolk and Counties of Isle Of Wight and Southampton  
Judicial District: Fifth  
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.

The Chief Magistrate has taken corrective action to remediate the finding that we reported in the previous audit.

We acknowledge the cooperation extended to us by the Chief Magistrate and the Chief Magistrate's staff during this engagement.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

LJH

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