Martha S. Mavredes, CPA Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295 Richmond, Virginia 23218

December 16, 2016

Joyce Crews Chief Magistrate County of Pittsylvania

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

Court System: City of Danville and Counties of Franklin and Pittsylvania

Judicial District: Twenty-second

Magisterial Region: Two

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: clj

cc: Don E. McCown, Magistrate Supervising Authority Mason Byrd, Magistrate System Coordinator Supreme Court of Virginia Paul F. DeLosh, Director of Judicial Services

Supreme Court of Virginia