

## Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

May 5, 2017

Robyn Renee Wilhelm Chief Magistrate County of Augusta

Audit Period:	July 1, 2015 through June 30, 2016
Court System:	Counties of Alleghany, Augusta, Bath, Botetourt, Craig, Highland and Rockbridge,
	and Cities of Waynesboro, Staunton and Buena Vista
Judicial District:	Twenty-fifth
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:anu

cc: Don McCown, Magistrate Supervising Authority Mason Byrd, Director of Magistrate Services Supreme Court of Virginia