



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 17, 2018

Mandy L. Owens
Chief Magistrate
City of Portsmouth

Audit Period: July 1, 2017 through June 30, 2018
Court System: City of Portsmouth
Judicial District: 3rd
Magisterial Region: 7th

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.

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: Thomas Cahill, Magistrate Supervising Authority
Mason Byrd, Director of Magistrate Services
Supreme Court of Virginia