Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 4, 2020

Christopher A. Salerno
Chief Magistrate
County of Cumberland

Audit Period:	July 1, 2019 through June 30, 2020
Court System:	Counties of Appomattox, Buckingham, Charlotte, Cumberland, Halifax, Lunenburg, Mecklenburg, and Prince Edward
Judicial District:	Tenth
Magisterial Region:	Third

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.

Martha Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM: rh

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