



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 2, 2023

Monica L. Martin
Chief Magistrate
County of Rockingham

Audit Period: July 1, 2021, through June 30, 2022
Court System: Cities of Harrisonburg and Winchester and the Counties of Clarke, Frederick, Page, Rockingham, Shenandoah, and Warren
Judicial District: Twenty-sixth
Magisterial Region: Four

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

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

Staci Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: rh

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