



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 25, 2017

Mary Johanna Hanzlik
Chief Magistrate
County of Washington

Audit Period: July 1, 2016 through June 30, 2017
Court System: Counties of Bland, Smyth, Russell, Tazewell, Wythe, Washington and City of Bristol
Judicial District: Twenty-Eighth
Magisterial Region: First

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 Magistrate during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:anu

cc: Garland Wayne Frye, Magistrate Supervising Authority
Mason Byrd, Magistrate System Coordinator
Supreme Court of Virginia
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia