



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 20, 2017

Laura Tsai
Chief Magistrate
City of Virginia Beach

Audit Period: July 1, 2015 through June 30, 2016
Court System: City of Virginia Beach
Judicial District: Second
Magisterial Region: Seventh

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