



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

August 20, 2020

Michael Poulson  
Chief Magistrate  
City of Virginia Beach

Audit Period: July 1, 2018 through June 30, 2019  
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 Chief Magistrate and his staff during this engagement.

Martha Mavredes  
AUDITOR OF PUBLIC ACCOUNTS

MSM: rh

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