



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 26, 2021

Thomas Cahill
Chief Magistrate
Counties of Accomack and Northampton

Audit Period: July 1, 2020, through June 30, 2021
Court System: Counties of Accomack and Northampton
Judicial District: 32 (2A)
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.

Staci Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: rh

cc: Jonathan E. Green, Director of Magistrate Services
Supreme Court of Virginia