



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 10, 2015

Don E. McCown, Jr.
Chief Magistrate
County of Bath

Audit Period: November 1, 2013 through June 30, 2014
Court System: County of Bath
Judicial District: Twenty-fifth
Magisterial Region: Two

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: ljh

cc: William Walman, Magistrate Supervising Authority
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia