



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 28, 2014

The Honorable Edwin A. Gendron, Jr.  
Chief Judge  
County of Patrick General District Court  
3160 Kings Mountain Road Suite A  
Martinsville, VA 24112

Audit Period: July 1, 2012 through June 30, 2013  
Court System: County of Patrick  
Judicial District: Twenty-first

We are performing a statewide audit of the General District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's 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 court management.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: ljh

cc: Brenda S. Hines, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia