## Martha S. Mavredes, CPA Auditor of Public Accounts

## Commonwealth of Virginia

## Auditor of Public Accounts

P.O. Box 1295 Richmond, Virginia 23218

January 14, 2020

The Honorable Ray P. Lupold III
Chief Judge
County of Dinwiddie General District Court

The Honorable Phillip T. DiStanislao
Chief Judge
County of Dinwiddie Juvenile and Domestic Relations District Court

Audit Period: July 1, 2018 through June 30, 2019

Court System: County of Dinwiddie

Judicial District: Eleventh

We are performing a statewide audit of the Combined 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 Clerk and her staff during this engagement.

Martha Mavredes
AUDITOR OF PUBLIC ACCOUNTS

MSM: rh

cc: The Honorable Robert Beman Beasley, Jr., Judge
The Honorable Valentine W. Southall, Jr., Judge
Lisa G. Coleman, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia