



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 22, 2020

The Honorable Jacqueline F. Ward-Talevi  
Chief Judge  
City of Salem General District Court

The Honorable Hilary D. Griffith  
Chief Judge  
City of Salem Juvenile and Domestic Relations District Court

Audit Period: July 1, 2019 through June 30, 2020  
Court System: City of Salem  
Judicial District: Twenty-Third

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: Brandy Ann Duncan, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia