Martha S. Mavredes, CPA Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295 Richmond, Virginia 23218

February 9, 2017

The Honorable Joel P. Crowe Chief Judge City of Portsmouth Juvenile and Domestic Relations District Court 1345 Court Street Suite 103 Portsmouth, VA 23705-1073

Audit Period: July 1, 2015 through June 30, 2016

Court System: City of Portsmouth

Judicial District: Third

We are performing a statewide audit of the Juvenile and Domestic Relations 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:alh

cc: The Honorable Earl Mobley, Judge
The Honorable Alotha C. Willis, Judge
Lois Mullins, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia