

Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

January 15, 2019

The Honorable Hugh S. Campbell Chief Judge County of Essex General District Court P. O. Box 66 Tappahannock, VA 22560

The Honorable Joseph A. Vance IV Chief Judge County of Essex Juvenile and Domestic Relations District Court P. O. Box 66 Tappahannock, VA 22560

Audit Period:July 1, 2017 through June 30, 2018Court System:County of EssexJudicial District:Fifteenth

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.

Hugh S Campbell, Chief Judge Joseph A Vance IV, Chief Judge January 15, 2019 Page Two

We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: rh

cc: The Honorable John S. Martin, Judge
The Honorable William L. Lewis, Judge
Dee B. Davis, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia