



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 26, 2019

The Honorable Daniel Roger Lahne
Chief Judge
City of Virginia Beach General District Court
2425 Nimmo Parkway
Virginia Beach, VA 23456

Audit Period: July 1, 2017 through June 30, 2018
Court System: City of Virginia Beach
Judicial District: Second

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.

Daniel Roger Lahne, Chief Judge
April 26, 2019
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We acknowledge the cooperation extended to us by the Clerk and his staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: rh

cc: The Honorable Gene A. Woolard, Judge
The Honorable Teresa N. Hammons, Judge
The Honorable Elizabeth S. Hodges, Judge
The Honorable Salvatore R. Iaquinto, Judge
The Honorable Paul David Merullo, Judge
David M. O'Dell, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia