



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