Martha S. Mavredes, CPA Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295 Richmond, Virginia 23218

May 6, 2015

The Honorable Phillip U. Fines
Chief Judge
County of Spotsylvania Juvenile and Domestic Relations District Court
P.O. Box 157
Spotsylvania, VA 22553-0157

Audit Period: July 1, 2013 through June 30, 2014

Court System: County of Spotsylvania

Judicial District: Fifteenth

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: ljh

cc: The Honorable Georgia K. Sutton, Judge
Kristie Gail Compton, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia