



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 31, 2020

The Honorable Daniel Roger Lahne  
Chief Judge  
City of Virginia Beach General District Court

Audit Period: July 1, 2018 through June 30, 2019  
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.

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

Martha S. Mavredes  
AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

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