



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 18, 2018

The Honorable Alfred Bates  
Chief Judge  
County of Southampton General District Court  
150 North Main Street  
Suffolk, VA 23439

The Honorable James E. Wiser  
Chief Judge  
County of Southampton Juvenile and Domestic Relations District Court  
150 N. Main Street 2nd Floor  
Suffolk, VA 23414

Audit Period: July 1, 2017 through June 30, 2018  
Court System: County of Southampton  
Judicial District: Fifth

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.

Alfred Bates, Chief Judge  
James E Wiser, Chief Judge  
December 18, 2018  
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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 W. Parker Council, Judge  
The Honorable Stan D. Clark, Judge  
The Honorable Matthew A. Glassman, Judge  
Belinda J. Jones, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia