

Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

February 3, 2016

The Honorable Charles H. Warren Chief Judge County of Mecklenburg General District Court P.O. Box 306 Boydton, VA 23917-0306

Audit Period:July 1, 2014 through June 30, 2015Court System:County of MecklenburgJudicial District:Tenth

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 Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: ljh

 cc: The Honorable J. Williams Watson Jr., Judge Tammy Tollerson Taylor, Clerk
Paul F. DeLosh, Director of Judicial Services Supreme Court of Virginia