



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 11, 2015

The Honorable Gene A. Woolard
Chief Judge
City of Virginia Beach General District Court
2425 Nimmo Parkway
Virginia Beach, VA 23456

Audit Period: July 1, 2013 through June 30, 2014
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 Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: ljh

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