



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 1, 2014

The Honorable S. Clark Daugherty
Chief Judge
City of Norfolk General District Court
811 East City Hall Avenue, Room 267
Norfolk, VA 23510

Audit Period: July 1, 2012 through June 30, 2013
Court System: City of Norfolk
Judicial District: Fourth

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 Gwendolyn J. Jackson, Judge
The Honorable Joan E. Mahoney, Judge
The Honorable Joseph A. Migliozi, Jr., Judge
The Honorable Bruce A. Wilcox, Judge
Thomas E. Baldwin, Sr., Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia