



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 3, 2014

The Honorable James A. Moore
Chief Judge
City of Franklin General District Court
150 N. Main Street
Suffolk, VA 23434

The Honorable Alfreda Talton-Harris
Chief Judge
City of Franklin Juvenile and Domestic Relations District Court
1020 Pretlow Street
Franklin, VA 23851-2067

Audit Period: July 1, 2013 through June 30, 2014
Court System: City of Franklin
Judicial District: Fifth

We are performing a statewide audit of the Combined 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 Robert S. Brewbaker, Judge
The Honorable W. Parker Council, Judge
Mariah Belcher, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia