Martha S. Mavredes, CPA Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295 Richmond, Virginia 23218

February 25, 2016

The Honorable Robert MacDonald Chief Judge City of Chesapeake General District Court 307 Albemarle Drive Chesapeake, VA 23322

Audit Period: July 1, 2014 through June 30, 2015

Court System: City of Chesapeake

Judicial District: First

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 Philip J. Infantino III, Judge
The Honorable Michael R. Katchmark, Judge
The Honorable Stephen J. Telfeyan, Judge
Deborah Ellington, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia