



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 30, 2014

The Honorable Jeffery W. Shaw
Chief Judge
County of King and Queen General District Court
P.O. Box 86
King and Queen, VA 23085-0086

Audit Period: July 1, 2012 through June 30, 2013
Court System: County of King and Queen
Judicial District: Ninth

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: Joyce S. Mitchell, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia