



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 14, 2018

The Honorable Stephanie E. Merritt  
Chief Judge  
County of New Kent General District Court  
P.O. Box 873  
7400 Justice Drive, Room 102  
Gloucester, VA 23061-0873

Audit Period: July 1, 2016 through June 30, 2017  
Court System: County of New Kent  
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 Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:anu

cc: Sirena Kestner, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia