



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 30, 2013

The Honorable George C. Fairbanks, IV
Chief Judge
County of York/City of Poquoson Juvenile and Domestic Relations District Court
P.O. Box 37
Yorktown, VA 23690-0357

Audit Period: July 1, 2011 through June 30, 2012
Court System: County of York/City of Poquoson
Judicial District: Ninth

We are performing a statewide audit of the Juvenile and Domestic Relations 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: dac

cc: The Honorable Wade A. Bowie, Judge
Margienette J. Whitfield, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia