



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

January 15, 2013

The Honorable Theodore J. Burr, Jr.  
Chief Judge  
City of Emporia General District Court  
315 South Main Street  
Emporia, VA 23847

The Honorable Carson E. Saunders  
Chief Judge  
City of Emporia Juvenile and Domestic Relations District Court  
315 South Main Street  
Emporia, VA 23847

Audit Period: July 1, 2011 through June 30, 2012  
Court System: City of Emporia  
Judicial District: Sixth

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: kstl

cc: The Honorable Stephen D. Bloom, Judge  
The Honorable Jacqueline R. Waymack, Judge  
The Honorable C. Ridley Bain, Judge  
Sandra Ligon, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia