



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

May 13, 2014

The Honorable Gary A. Mills  
Chief Judge  
City of Newport News General District Court – Civil Division  
2500 Washington Avenue, 2nd Floor  
Newport News, VA 23607-4307

Audit Period: July 1, 2012 through June 30, 2013  
Court System: City of Newport News  
Judicial District: Seventh

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 Richard C. Kerns, Judge  
The Honorable Alfred O. Masters, Jr., Judge  
The Honorable Bryant L. Sugg, Judge  
Karen Routten, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia