



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 14, 2014

The Honorable Mayo Gravatt
Chief Judge
County of Powhatan General District Court
PO Box 25
Nottoway, VA 23955

The Honorable Valentine Southall
Chief Judge
County of Powhatan Juvenile and Domestic Relations District Court
PO Box 24
Amelia, VA 23002

Audit Period: July 1, 2012 through June 30, 2013
Court System: County of Powhatan
Judicial District: Eleventh

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: ljh

cc: The Honorable Ray Lupold III, Judge
The Honorable Phillip DiStanisloa, Judge
Sandra Sneade, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia