

Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

March 31, 2017

The Honorable Robert MacDonald Chief Judge City of Chesapeake General District Court 307 Albemarle Drive Chesapeake, VA 23322

Audit Period:July 1, 2015 through June 30, 2016Court System:City of ChesapeakeJudicial District:First

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

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 cc: The Honorable Philip J. Infantino III, Judge The Honorable Michael R. Katchmark, Judge The Honorable Stephen J. Telfeyan, Judge Barbara C. Shaw, Clerk
Paul F. DeLosh, Director of Judicial Services Supreme Court of Virginia