

Commonwealth of Virginia

Auditor of Public Accounts

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

July 15, 2015

The Honorable Pamela O' Berry Chief Judge County of Chesterfield General District Court P.O. Box 144 - 9500 Courthouse Road Chesterfield, VA 23832

Audit Period:July 1, 2013 through June 30, 2014Court System:County of ChesterfieldJudicial District:Twelfth

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 Keith Nelson Hurley, Judge
The Honorable Matthew Donald Nelson, Judge
The Honorable James J. O'Connell III, Judge
The Honorable Thomas L. Vaughn, Judge
Linda J. Moore, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia