



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 10, 2015

The Honorable Alfred Bates
Chief Judge
County of Southampton General District Court
150 North Main Street
Suffolk, VA 23439

The Honorable Alfreda Talton-Harris
Chief Judge
County of Southampton Juvenile and Domestic Relations District Court
PO Box 347
Courtland, VA 23837

Audit Period: July 1, 2014 through June 30, 2015
Court System: County of Southampton
Judicial District: Fifth

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 W. Parker Council, Judge
Belinda J. Jones, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia