Martha S. Mavredes, CPA Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295 Richmond, Virginia 23218

December 8, 2017

The Honorable Marcus A. Brinks Chief Judge County of Patrick General District Court P.O. Box 149 Stuart, VA 24171-0149

Audit Period: July 1, 2016 through June 30, 2017

Court System: County of Patrick Judicial District: Twenty-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 Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:anu

cc: Brenda S. Hines, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia