



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 22, 2016

The Honorable Mayo K. Gravatt
Chief Judge
County of Powhatan General District Court
3880-D Old Buckingham Rd.
Powhatan, VA 23139

The Honorable Valentine W. Southall Jr.
Chief Judge
County of Powhatan Juvenile and Domestic Relations District Court
P.O. Box 24
Amelia, VA 23002

Audit Period: July 1, 2015 through June 30, 2016
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 Mayo K. Gravatt, Judge
The Honorable Valentine W. Southall, Jr., Judge
Michelle A. Soukup, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia