



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 19, 2018

The Honorable Ray P. Lupold III
Chief Judge
County of Dinwiddie General District Court
35 East Tabb Street
Petersburg, VA 23803

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

Audit Period: July 1, 2017 through June 30, 2018
Court System: County of Dinwiddie
Judicial District: Eleventh

We are performing a statewide audit of the Combined 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.

Ray P Lupold III, Chief Judge
Valentine W Southall, Jr, Chief Judge
December 19, 2018
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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: rh

cc: The Honorable Robert Beman Beasley Jr., Judge
Lisa G. Coleman, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia