

Commonwealth of Virginia

Auditor of Public Accounts

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

March 13, 2013

The Honorable Robert G. Woodson Jr. Chief Judge County of Mecklenburg General District Court P.O. Box 24 Cumberland, VA 23040

Audit Period:July 1, 2011 through June 30, 2012Court System:County of MecklenburgJudicial District:Tenth

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: kstl

cc: The Honorable Charles H. Warren, Judge The Honorable J. Williams Watson Jr., Judge Tammy Tollerson Taylor, Clerk Paul F. DeLosh, Director of Judicial Services Supreme Court of Virginia