



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

January 30, 2013

The Honorable Robert S. Brewbaker  
Chief Judge  
City of Suffolk Juvenile and Domestic Relations District Court  
150 N. Main Street, 2nd Floor  
Suffolk, VA 23414

Audit Period: July 1, 2011 through June 30, 2012  
Court System: City of Suffolk  
Judicial District: Fifth

We are performing a statewide audit of the Juvenile and Domestic Relations 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 Alfreda Talton-Harris, Judge  
Brenda Rountree, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia