



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 27, 2017

The Honorable Stephen D. Bloom
Chief Judge
City of Emporia General District Court
315 South Main Street
Emporia, VA 23847

The Honorable Carson E. Saunders Jr.
Chief Judge
City of Emporia Juvenile and Domestic Relations District Court
315 South Main Street
Emporia, VA 23847

Audit Period: July 1, 2016 through June 30, 2017
Court System: City of Emporia
Judicial District: Sixth

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 Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:anu

cc: The Honorable H. Lee Townsend III, Judge
The Honorable C. Ridley Bain, Judge
Sandra Ligon, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia