



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 20, 2013

The Honorable Michael E. Levy
Chief Judge
County of Richmond General District Court
P.O. Box 1000
Warsaw, VA 22572

The Honorable Julian W. Johnson
Chief Judge
County of Richmond Juvenile and Domestic Relations District Court
P.O. Box 1000
Warsaw, VA 22572

Audit Period: July 1, 2011 through June 30, 2012
Court System: County of Richmond
Judicial District: Fifteenth

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: dac

cc: The Honorable R. Michael McKenney, Judge
The Honorable Frank L. Benser, Judge
Wanda F. Brownlee, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia