

Commonwealth of Virginia

Auditor of Public Accounts

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

March 27, 2013

The Honorable George A. Jones, Jr. Chief Judge County of Franklin General District Court P.O. Box 695 Chatham, VA 24531

Audit Period:July 1, 2011 through June 30, 2012Court System:County of FranklinJudicial District:Twenty-second

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: bw

cc: Jacqueline P. Brubaker, Clerk Paul F. DeLosh, Director of Judicial Services Supreme Court of Virginia