



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 12, 2014

The Honorable Ricardo Rigual
Chief Judge
County of Essex General District Court
P.O. Box 339 Judicial Center 1st Floor
Spotsylvania, VA 22553-0339

The Honorable Phillip U. Fines
Chief Judge
County of Essex Juvenile and Domestic Relations District Court
P.O. Box 157 9113 Courthouse Road
Spotsylvania, VA 22553-0157

Audit Period: July 1, 2012 through June 30, 2013
Court System: County of Essex
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: ljh

cc: The Honorable R. Michael McKenney, Judge
Dee B. Davis, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia