



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

May 14, 2014

The Honorable James A. Moore  
Chief Judge  
City of Franklin General District Court  
150 N. Main Street  
Suffolk, VA 23434

The Honorable Robert S. Brewbaker  
Chief Judge  
City of Franklin Juvenile and Domestic Relations District Court  
1020 Pretlow Street  
Franklin, VA 23851-2067

Audit Period: July 1, 2012 through June 30, 2013  
Court System: City of Franklin  
Judicial District: Fifth

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 W. Parker Council, Judge  
The Honorable Alfreda Talton-Harris, Judge  
Mariah Belcher, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia