



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 26, 2015

The Honorable Stephen Ashton Hudgins
Chief Judge
County of Middlesex General District Court
P.O. Box 169
Saluda, VA 23149

Audit Period: July 1, 2013 through June 30, 2014
Court System: County of Middlesex
Judicial District: Ninth

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: ljh

cc: The Honorable Stephanie E. Merritt, Judge
Gail Fulcher, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia