



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 15, 2016

The Honorable Alfred Bates  
Chief Judge  
County of Southampton General District Court  
150 North Main Street  
Suffolk, VA 23434

The Honorable Robert S. Brewbaker  
Chief Judge  
County of Southampton Juvenile and Domestic Relations District Court  
150 North Main Street  
Suffolk, VA 23434

Audit Period: July 1, 2015 through June 30, 2016  
Court System: County of Southampton  
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 James E. Wiser, Judge  
Belinda J. Jones, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia