



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 16, 2019

The Honorable Jacqueline F. Ward-Talevi
Chief Judge
City of Salem General District Court
P. O. Box 997
Salem, VA 24153

The Honorable Frank Rogers
Chief Judge
City of Salem Juvenile and Domestic Relations District Court
P. O. Box 986
Roanoke, VA 24005

Audit Period: July 1, 2017 through June 30, 2018
Court System: City of Salem
Judicial District: Twenty-third

We are performing a statewide audit of the Combined 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.

Jacqueline F Ward-Talevi, Chief Judge
Frank Rogers, Chief Judge
May 16, 2019
Page Two

We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: rh

cc: The Honorable Leisa K. Ciaffone, Judge
The Honorable Hilary D. Griffith, Judge
Brandy Ann Duncan, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia