



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 7, 2013

The Honorable S. Clark Daugherty  
Chief Judge  
City of Norfolk General District Court  
811 East City Hall Avenue  
Norfolk, VA 23510

Audit Period: July 1, 2011 through June 30, 2012  
Court System: City of Norfolk  
Judicial District: Fourth

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: shs

cc: The Honorable Ray W. Dezern, Jr., Judge  
The Honorable Gwendolyn J. Jackson, Judge  
The Honorable Joseph A. Migliozi, Jr., Judge  
The Honorable Bruce A. Wilcox, Judge  
Thomas E. Baldwin, Sr., Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia