



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 28, 2015

The Honorable Jacqueline F. Ward-Talevi
Chief Judge
City of Salem General District Court
305 E. Main Street
Salem, VA 24153

The Honorable Leisa K. Ciaffone
Chief Judge
City of Salem Juvenile and Domestic Relations District Court
305 E. Main Street
Salem, VA 24153

Audit Period: July 1, 2013 through June 30, 2014
Court System: City of Salem
Judicial District: Twenty-third

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 Vincent A. Lilley, Judge
Carolyn W. Robbins, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia