



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 1, 2017

The Honorable James E. Wiser
Chief Judge
City of Suffolk Juvenile and Domestic Relations District Court
150 N. Main Street 2nd Floor
Suffolk, VA 23414

Audit Period: July 1, 2015 through June 30, 2016
Court System: City of Suffolk
Judicial District: Fifth

We are performing a statewide audit of the Juvenile and Domestic Relations 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: clj

cc: Sandra K. Perrin, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia