



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 2, 2017

The Honorable Mayo K. Gravatt  
Chief Judge  
County of Dinwiddie General District Court  
P.O. Box 280  
Dinwiddie, VA 23841

The Honorable Valentine W. Southall, Jr.  
Chief Judge  
County of Dinwiddie Juvenile and Domestic Relations District Court  
P.O. Box 24  
Amelia, VA 23002

Audit Period: July 1, 2015 through June 30, 2016  
Court System: County of Dinwiddie  
Judicial District: Eleventh

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:alh

cc: The Honorable Ray P. Lupold III, Judge  
Lisa G. Coleman, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia