



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 11, 2015

The Honorable Phillip U. Fines
Chief Judge
County of Westmoreland Juvenile and Domestic Relations District Court
P.O. Box 451
Montross, VA 22520-0451

Audit Period: July 1, 2013 through June 30, 2014
Court System: County of Westmoreland
Judicial District: fifteenth

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: ljh

cc: The Honorable R. Michael McKenney, Judge
Christina Anne Viviers, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia