



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 15, 2019

The Honorable Jeffrey P. Bennett  
Chief Judge  
County of Nelson Juvenile and Domestic Relations District Court  
P.O. Box 178  
Amherst, VA 24521

Audit Period: July 1, 2017 through June 30, 2018  
Court System: County of Nelson  
Judicial District: Twenty-fourth

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 Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: rh

cc: Nancy H. Massie, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia