Martha S. Mavredes, CPA Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295 Richmond, Virginia 23218

March 11, 2015

The Honorable Henry A. Barringer Chief Judge County of Buchanan General District Court 104 Court Street, Suite 3 Tazewell, VA 24651-1081

The Honorable Michael J. Bush Chief Judge County of Buchanan Juvenile and Domestic Relations District Court P.O. Box 65 Lebanon, VA 24266

Audit Period: July 1, 2013 through June 30, 2014

Court System: County of Buchanan

Judicial District: Twenty-ninth

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 George Robert Brittain, II, Judge
The Honorable Martha P. Ketron, Judge
Janice Ann Rife, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia