



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

October 30, 2017

The Honorable Clarence E. Phillips  
Chief Judge  
County of Scott General District Court  
P.O. Box 829  
Wise, VA 24293

The Honorable Elizabeth S. Wills  
Chief Judge  
County of Scott Juvenile and Domestic Relations District Court  
P.O. Box 2320  
Wise, VA 24293

Audit Period: July 1, 2016 through June 30, 2017  
Court System: County of Scott  
Judicial District: Thirteenth

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 Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:anu

cc: The Honorable Shawn L. Hines, Judge  
The Honorable Ronald K. Elkins, Judge  
Karen Hood, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia