



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 30, 2014

The Honorable R. Louis Harrison
Chief Judge
County of Nelson Juvenile and Domestic Relations District Court
123 East Main Street, Suite 101
Bedford, VA 24523

Audit Period: July 1, 2012 through June 30, 2013
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 Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: ljh

cc: The Honorable Kenneth W. Farrar, Judge
Nancy Massie, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia