



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

March 23, 2011

The Honorable Michael T. Garrett
Chief Judge
County of Nelson Juvenile and Domestic Relations Court
P. O. Box 178
Amherst, VA 24521

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Nelson
Judicial District: Twenty-fourth

We are performing a statewide audit of the Juvenile and Domestic Relations 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

WJK: jrr

cc: The Honorable Kenneth W. Farrar, Judge
The Honorable Robert Louis Harrison Jr., Judge
The Honorable William R. Light, Judge
Nancy H. Massie, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia