



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 21, 2016

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

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Wise
Judicial District: Thirtieth

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 Ronald Elkins, Judge
Susannah Wells, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia