Martha S. Mavredes, CPA Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295 Richmond, Virginia 23218

April 20, 2016

The Honorable Gordon F. Saunders Chief Judge City of Buena Vista General District Court 20 South Randolph Street, Suite 200 Lexington, VA 24450

The Honorable Laura Dascher
Chief Judge
City of Buena Vista Juvenile and Domestic Relations District Court
266 West Main St, P.O. Box 139
Covington, VA 24426

Audit Period: July 1, 2014 through June 30, 2015

Court System: City of Buena Vista

Judicial District: Twenty-fifth

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 Paul A. Tucker, Judge
Ginger L. Webb, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia