



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 30, 2014

The Honorable Clarence E. Philips
Chief Judge
County of Lee General District Court
206 East Main Street
Wise, VA 24293-0829

The Honorable Jeffrey Hamilton
Chief Judge
County of Lee Juvenile and Domestic Relations District Court
202 West Jackson Street, Suite 302
Gate City, VA 24251

Audit Period: July 1, 2012 through June 30, 2013
Court System: County of Lee
Judicial District: Thirtieth

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 R. Larry Lewis, Judge
The Honorable Elizabeth S. Wills, Judge
Sammie R. Horton, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia