



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

November 6, 2019

The Honorable Elizabeth Wills  
Chief Judge  
County of Wise and the City of Norton Juvenile and Domestic Relations District Court

Audit Period: July 1, 2018 through June 30, 2019  
Court System: County of Wise and the City of Norton  
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 Clerk and her staff during this engagement.

**Martha S. Mavredes**  
AUDITOR OF PUBLIC ACCOUNTS

MSM: rh

cc: The Honorable Marcus McClung, Judge  
The Honorable Kimberly M. Jenkins, Judge  
Susannah Wells, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia