



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 13, 2013

The Honorable S. Anderson Nelson  
Chief Judge  
County of Mecklenburg Juvenile and Domestic Relations District Court  
PO Box 340  
Boydton, VA 23917-0340

Audit Period: July 1, 2011 through June 30, 2012  
Court System: County of Mecklenburg  
Judicial District: Tenth

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: kstl

cc: The Honorable Robert H. Morrison, Judge  
Rebecca D. Inge, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia