



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

January 11, 2019

The Honorable Shawn L. Hines  
Chief Judge  
County of Lee General District Court  
P. O. Box 306  
Jonesville, VA 24263

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

Audit Period: July 1, 2017 through June 30, 2018  
Court System: County of Lee  
Judicial District: Thirtieth

We are performing a statewide audit of the Combined 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.

Shawn L Hines, Chief Judge  
Elizabeth S Willis, Chief Judge  
January 11, 2019  
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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: rh

cc: The Honorable Ronald K. Elkins, Judge  
The Honorable Marcus McClung, Judge  
Diane Roberts, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia