

Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

December 1, 2017

The Honorable Bradley G. Dalton Chief Judge County of Wythe Juvenile and Domestic Relations District Court 100 E. Main Street, Room 208 Floyd, VA 24091

Audit Period:July 1, 2016 through June 30, 2017Court System:County of WytheJudicial District:Twenty-Seventh

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.

AUDITOR OF PUBLIC ACCOUNTS

MSM:anu

cc: Karen L. Akers, Clerk Paul F. DeLosh, Director of Judicial Services Supreme Court of Virginia