



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 25, 2014

The Honorable Richard C. Patterson  
Chief Judge  
County of Russell General District Court  
P.O. Box 566  
Tazewell, VA 24651-1081

The Honorable Michael J. Bush  
Chief Judge  
County of Russell Juvenile and Domestic Relations District Court  
P.O. Box 65  
Lebanon, VA 24266

Audit Period: July 1, 2012 through June 30, 2013  
Court System: County of Russell  
Judicial District: Twenty-ninth

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 Henry A. Barringer, Judge  
Kathy F. Vance, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia