



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 6, 2013

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

Audit Period: July 1, 2011 through June 30, 2012  
Court System: County of Wise  
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 Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: bw

cc: The Honorable Jeffrey Hamilton, Judge  
Susannah C. Wells, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia