



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

December 7, 2010

The Honorable Florence A. Powell  
Chief Judge  
City of Bristol Juvenile and Domestic Relations Court  
187 East Main Street  
Abingdon, VA 24210

Audit Period: July 1, 2009 through June 30, 2010  
Court System: City of Bristol  
Judicial District: Twenty-eighth

We are performing a statewide audit of the Juvenile and Domestic Relations 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**

WJK: bw

cc: The Honorable Charles F. Lincoln, Judge  
Sue B. Flanagan, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia