



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

April 6, 2015

The Honorable Kurt J. Pomrenke  
Chief Judge  
City of Bristol Juvenile and Domestic Relations District Court  
497 Cumberland Street  
Bristol, VA 24201

Audit Period: July 1, 2013 through June 30, 2014  
Court System: City of Bristol  
Judicial District: Twenty-eighth

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: ljh

cc: The Honorable Florence A. Powell, Judge  
Kathy J. Melvin, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia