



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 20, 2017

The Honorable Clarence E. Phillips
Chief Judge
County of Lee General District Court
P.O. Box 829
Wise, VA 24293

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

Audit Period: July 1, 2016 through June 30, 2017
Court System: County of Lee
Judicial District: Thirtieth

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 Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:anu

cc: The Honorable Shawn L. Hines, Judge
Sammie Horton, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia