Martha S. Mavredes, CPA Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295 Richmond, Virginia 23218

June 24, 2016

The Honorable Sam D. Eggleston, III Chief Judge County of Bedford General District Court P. O. Box 514 Lovingston, VA 22949

Audit Period: July 1, 2014 through June 30, 2015

Court System: County of Bedford Judicial District: Twenty-fourth

We are performing a statewide audit of the 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: Julia Ann Peters, Clerk

Paul F. DeLosh, Director of Judicial Services

Supreme Court of Virginia