



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 1, 2014

The Honorable Harold A. Black
Chief Judge
County of Nelson General District Court
123 E. Main St., Suite 202
Bedford, VA 24523-2034

Audit Period: July 1, 2012 through June 30, 2013
Court System: County of Nelson
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: The Honorable Sam D. Eggleston, III, Judge
Rosemary R. North, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia