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 V. Blake McKinney Chief Judge City of Bristol General District Court 191 E. Main Street Abingdon, VA 24210

Audit Period: July 1, 2016 through June 30, 2017

Court System: City of Bristol Judicial District: Twenty-Eighth

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 Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:anu

cc: The Honorable Eric R. Thiessen, Judge
Paula Jean Perkins, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia