



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 22, 2017

The Honorable A. Ellen White  
Chief Judge  
County of Nelson Juvenile and Domestic Relations District Court  
P. O. Box 220  
Rustburg, VA 24588

Audit Period: July 1, 2016 through June 30, 2017  
Court System: County of Nelson  
Judicial District: Twenty-Fourth

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:anu

cc: The Honorable Jeffrey P Bennett, Judge  
Nancy H. Massie, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia