



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 21, 2019

The Honorable H. David O'Donnell
Chief Judge
City of Winchester Juvenile and Domestic Relations District Court
5 North Kent St.
Winchester, VA 22601

Audit Period: July 1, 2017 through June 30, 2018
Court System: City of Winchester
Judicial District: Twenty-Sixth

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 Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: rh

cc: The Honorable William W. Sharp, Judge
The Honorable Kimberly Athey, Judge
The Honorable Elizabeth Kellas, Judge
Lisa M Eaton, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia