



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 28, 2015

The Honorable Henry A. Barringer
Chief Judge
County of Russell General District Court
104 Court Street, Suite 3
Tazewell, VA 24651

The Honorable Michael J. Bush
Chief Judge
County of Russell Juvenile and Domestic Relations District Court
P.O. Box 65
Lebanon, VA 24266

Audit Period: July 1, 2013 through June 30, 2014
Court System: County of Russell
Judicial District: Twenty-ninth

We are performing a statewide audit of the Combined 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 Martha P. Ketron, Judge
Kathy F. Vance, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia