



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 27, 2014

The Honorable Robert C. Viar, Jr.  
Chief Judge  
County of Carroll Juvenile and Domestic Relations District Court  
55 East Main Street, Suite 2A  
Christiansburg, VA 24073-3027

Audit Period: July 1, 2012 through June 30, 2013  
Court System: County of Carroll  
Judicial District: Twenty-seventh

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: ljh

cc: The Honorable Monica Dawn Cox, Judge  
Barbara S. Hamm, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia