



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 14, 2017

The Honorable Sam D. Eggleston III
Chief Judge
County of Nelson General District Court
P.O. Box 514
Lovingston, VA 22949

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 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: Rosemary R. North, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia