Martha S. Mavredes, CPA Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295 Richmond, Virginia 23218

December 22, 2016

The Honorable V. Blake McKinney Chief Judge City of Bristol General District Court 191 E. Main Street Abingdon, VA 24210

Audit Period: July 1, 2015 through June 30, 2016

Court System: City of Bristol Judicial District: Twenty-eighth

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 Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Eric R. Thiessen, Judge
Paula Jean Perkins, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia