

Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

April 15, 2013

The Honorable S. Anderson Nelson Chief Judge County of Charlotte Juvenile and Domestic Relations District Court P. O. Box 340 Boydton, VA 23917

Audit Period:July 1, 2011 through June 30, 2012Court System:County of CharlotteJudicial District:Tenth

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: rsj

cc: Brittany Pillow Bradley, Clerk Paul F. DeLosh, Director of Judicial Services Supreme Court of Virginia