



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 1, 2019

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, 2017 through June 30, 2018  
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:rh

cc: Ashley M. Johnson, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia