

Commonwealth of Virginia

Auditor of Public Accounts

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

January 21, 2020

The Honorable James E. Wiser Chief Judge County of Isle of Wight Juvenile and Domestic Relations District Court

Audit Period:July 1, 2018 through June 30, 2019Court System:County of Isle of WightJudicial District:Fifth

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 Clerk and her staff during this engagement.

Martha Mavredes AUDITOR OF PUBLIC ACCOUNTS

MSM: rh

cc: The Honorable Stan D. Clark, Judge
Teresa B. Bowden, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia