



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 21, 2014

The Honorable Robert S. Brewbaker, Jr.
Chief Judge
County of Isle of Wight Juvenile and Domestic Relations District Court
17000 Josiah Parker Circle First Floor
Isle of Wight, VA 23397

Audit Period: July 1, 2012 through June 30, 2013
Court System: County of Isle of Wight
Judicial 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 Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: ljh

cc: The Honorable Alfreda Talton-Harris, Judge
Terrie B. Bowden, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia