



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 27, 2018

The Honorable James E. Wiser
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, 2016 through June 30, 2017
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.

The Clerk has taken corrective action to remediate the internal control finding(s) that we reported in the previous audit.

We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:anu

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