



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 25, 2019

The Honorable Ian R. D. Williams  
Chief Judge  
City of Winchester General District Court  
5 North Kent Street  
Winchester, VA 22601

Audit Period: July 1, 2017 through June 30, 2018  
Court System: City of Winchester  
Judicial District: Twenty-sixth

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: The Honorable John Stanley Hart, Jr., Judge  
The Honorable Amy B. Tisinger, Judge  
The Honorable William W. Eldridge, IV, Judge  
The Honorable W. Dale Houff, Judge  
Debra V. Bull, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia