

Commonwealth of Virginia

Auditor of Public Accounts

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

March 7, 2019

The Honorable Gino W. Williams Chief Judge County of Giles General District Court 120 North Main St., Ste 1 Pearisburg, VA 24134

The Honorable Bradley G. Dalton Chief Judge County of Giles Juvenile and Domestic Relations District Court 100 East Main St., Room 208 Floyd, VA 24091

Audit Period:July 1, 2017 through June 30, 2018Court System:County of GilesJudicial District:Twenty-Seventh

We are performing a statewide audit of the Combined 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.

Gino W Williams, Chief Judge Bradley G Dalton, Chief Judge March 7, 2019 Page Two

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 Stephanie Murray Shortt, Judge Yvette M. Pennington, Clerk
Paul F. DeLosh, Director of Judicial Services Supreme Court of Virginia