



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

January 9, 2013

The Honorable Richard A. Claybrook, Jr.  
Chief Judge  
County of Rockingham General District Court  
53 Court Square, Room 132  
Harrisonburg, VA 22801

Audit Period: July 1, 2011 through June 30, 2012  
Court System: County of Rockingham  
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 Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: jrr

cc: The Honorable W. Dale Houff, Judge  
The Honorable Amy B. Tisinger, Judge  
The Honorable David Shaw Whitacre, Judge  
Bonnie L. Simmons, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia