



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 6, 2015

The Honorable John Gregory Mooney
Chief Judge
County of Highland General District Court
P.O. Box 139
Covington, VA 24426

The Honorable Anita D. Filson
Chief Judge
County of Highland Juvenile and Domestic Relations District Court
20 South Randolph Street, Suite 201
Lexington, VA 24450

Audit Period: July 1, 2013 through June 30, 2014
Court System: County of Highland
Judicial District: Twenty-fifth

We are performing a statewide audit of the Combined 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: ljh

cc: Judy W. Hupman, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia