



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

January 20, 2011

The Honorable J. Gregory Mooney  
Chief Judge  
County of Alleghany General District Court  
P. O. Box 139  
Covington, VA 24426-0139

The Honorable Paul A. Tucker  
Chief Judge  
County of Alleghany Juvenile and Domestic Relations District Court  
P. O. Box 858  
Fincastle, VA 24090-0858

Audit Period: July 1, 2009 through June 30, 2010  
Court System: County of Alleghany  
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

WJK: tef

cc: The Honorable Laura L. Dascher, Judge  
Susan S. Hutchison, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia