



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 25, 2014

The Honorable J. Gregory Mooney
Chief Judge
County of Alleghany General District Court
266 West Main St.
Covington, VA 24426

The Honorable Anita Filson
Chief Judge
County of Alleghany Juvenile and Domestic Relations District Court
266 W. Main St.
Covington, VA 24426

Audit Period: July 1, 2012 through June 30, 2013
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

MSM: ljh

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