



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

January 25, 2011

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

The Honorable Paul A. Tucker
Chief Judge
County of Highland 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 Highland
Judicial District: Second

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: jrr

cc: The Honorable Anita D. Filson, Judge
The Honorable Louis K. Campbell, Judge
Judy W. Hupman, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia