



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 31, 2017

The Honorable Gordon Saunders
Chief Judge
County of Alleghany General District Court
20 S. Randolph Street, Suite 200
Lexington, VA 24450

The Honorable Laura L. Dascher
Chief Judge
County of Alleghany Juvenile and Domestic Relations District Court
P.O. Box 139
Covington, VA 24426-0139

Audit Period: July 1, 2015 through June 30, 2016
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:alh

cc: Susan S. Hutchison, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia