Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 1, 2013

The Honorable Richard A. Claybrook, Jr.
Chief Judge
City of Winchester General District Court
53 Court Square
Harrisonburg, VA 22801

Audit Period:	July 1, 2011 through June 30, 2012
Court System:	City of Winchester
Judicial District:	Twenty-sixth

We are performing a statewide audit of the 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: blp

cc: The Honorable David S. Whitacre, Judge
The Honorable Amy B. Tisinger, Judge
Brenda L. Vance, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia