Martha S. Mavredes, CPA Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295 Richmond, Virginia 23218

March 16, 2016

The Honorable W. Dale Houff Chief Judge County of Shenandoah General District Court 215 Mill Road, Suite 128 Woodstock, VA 22664

Audit Period: July 1, 2014 through June 30, 2015

Court System: County of Shenandoah

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: Ijh

cc: The Honorable Amy B. Tisinger, Judge
Tamara Heishman, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia