



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

May 3, 2016

The Honorable W. Dale Houff  
Chief Judge  
County of Rockingham General District Court  
116 S. Court Street, Suite B  
Luray, VA 22835

Audit Period: July 1, 2014 through June 30, 2015  
Court System: County of Rockingham  
Judicial District: Twenty six

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: ljh

cc: The Honorable John S. Hart, Jr, Judge  
The Honorable William W Eldridge IV, Judge  
Teresa L. Brown, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia