



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 20, 2016

The Honorable Gino W. Williams
Chief Judge
County of Bland General District Court
55 East Main Street, Third Floor
Christiansburg, VA 24073

The Honorable Monica D. Cox
Chief Judge
County of Bland Juvenile and Domestic Relations District Court
P.O. Box 1808
Hillsville, VA 24343

Audit Period: July 1, 2014 through June 30, 2015
Court System: County of Bland
Judicial District: Twenty-seventh

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: ljh

cc: The Honorable Bradley G. Dalton, Judge
Jill G. Baker, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia