



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 26, 2019

The Honorable Ian R. D. Williams
Chief Judge
County of Frederick General District Court
5 North Kent Street
Winchester, VA 22601

Audit Period: July 1, 2017 through June 30, 2018
Court System: County of Frederick
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 Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: rh

cc: The Honorable John Stanley Hart, Jr., Judge
The Honorable Amy B. Tisinger, Judge
The Honorable William W. Eldridge, IV, Judge
The Honorable W. Dale Houff, Judge
Debra V. Bull, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia