



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 27, 2012

The Honorable John Gregory Mooney
Chief Judge
County of Alleghany General District Court
P.O. Box 139
Covington, VA 24426-0139

The Honorable Anita D. Filson
Chief Judge
County of Alleghany Juvenile and Domestic Relations District Court
20 South Randolph Street, Suite 201
Lexington, VA 24450

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Alleghany
Judicial District: Twenty-fifth

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

WJK: bw

cc: The Honorable Laura L. Dascher, Judge
Susan S. Hutchison, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia