



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 2, 2018

The Honorable Gino W. Williams  
Chief Judge  
County of Giles General District Court  
120 North Main St., Ste 1  
Pearisburg, VA 24134

The Honorable Bradley G. Dalton  
Chief Judge  
County of Giles Juvenile and Domestic Relations District Court  
100 East Main St., Room 208  
Floyd, VA 24091

Audit Period: July 1, 2016 through June 30, 2017  
Court System: County of Giles  
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 Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:anu

cc: The Honorable Stephanie Murray Shortt, Judge  
Yvette M. Pennington, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia