



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 5, 2017

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

Audit Period: July 1, 2017 through June 30, 2018
Court System: County of Rockingham
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: clj

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