



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 1, 2014

The Honorable Richard A. Claybrook, Jr.
Chief Judge
County of Rockingham General District Court
53 Court Square
Harrisonburg, VA 22803

Audit Period: July 1, 2012 through June 30, 2013
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 Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: ljh

cc: The Honorable Richard A. Claybrook, Jr., Judge
Teresa Brown, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia