



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 6, 2017

The Honorable W. Dale Houff
Chief Judge
County of Rockingham General District Court
116 S. Court Street, Suite B
Luray, VA 22835

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Rockingham
Judicial District: Twenty-six

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: alh

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