



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 5, 2019

The Honorable William H. Cleveland
Chief Judge
County of Highland General District Court
PO Box 88
Monteret, VA 24465

The Honorable Laura L. Dascher
Chief Judge
County of Highland Juvenile and Domestic Relations District Court
P.O. Box 139
Covington, VA 24426-0139

Audit Period: July 1, 2018 through June 30, 2019
Court System: County of Highland
Judicial District: Twenty-fifth

We are performing a statewide audit of the Combined 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.

William H Cleveland, Chief Judge
Laura L Dascher, Chief Judge
September 5, 2019
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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: rh

cc: The Honorable Christopher B. Russell, Judge
Victoria King, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia