



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

May 27, 2015

The Honorable Jacqueline Ward-Talevi  
Chief Judge  
County of Roanoke General District Court  
P.O. Box 997  
Salem, VA 24153

Audit Period: July 1, 2013 through June 30, 2014  
Court System: County of Roanoke  
Judicial District: Twenty-Third

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 Vincent A. Lilley, Judge  
The Honorable Francis W. Burkart III, Judge  
The Honorable J. Christopher Clemens, Judge  
Theresa A. Childress, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia