



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

August 27, 2015

The Honorable Gino W. Williams  
Chief Judge  
County of Grayson General District Court  
1 East Main Street, Ste. 201  
Christiansburg, VA 24073

The Honorable Robert C. Viar, Jr.  
Chief Judge  
County of Grayson Juvenile and Domestic Relations District Court  
1 East Main Street, Ste. 201  
Christiansburg, VA 24073

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

We are performing a statewide audit of the Combined 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 Randal J. Duncan, Judge  
The Honorable Dawn Davis Cox, Judge  
Autumn C. Hawks, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia