



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

May 3, 2016

The Honorable Elizabeth Kellas  
Chief Judge  
County of Rockingham Juvenile and Domestic Relations District Court  
5 North Kent St.  
Winchester, VA 22601

Audit Period: July 1, 2014 through June 30, 2015  
Court System: County of Rockingham  
Judicial District: Twenty-Sixth

We are performing a statewide audit of the Juvenile and Domestic Relations 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 H. David O'Donnell, Judge  
The Honorable Anthony Bailey, Judge  
Terri Rae, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia