



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 19, 2016

The Honorable Jacqueline Ward-Talevi
Chief Judge
City of Roanoke General District Court
315 W. Church Ave., S.W., 2nd Floor
Roanoke, VA 24016-5007

Audit Period: July 1, 2015 through June 30, 2016
Court System: City 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: clj

cc: Rick S. Kahl, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia