



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

February 1, 2011

The Honorable Richard A. Claybrook, Jr.
Chief Judge
County of Rockingham General District Court
53 Court Square, Room 132
Harrisonburg, VA 22801

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Rockingham
Judicial District: Twenty-sixth

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

WJK: blp

cc: The Honorable Richard A. Clarybrook, Jr., Judge
Bonnie L. Simmons, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia