



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 11, 2014

The Honorable J. Gregory Mooney  
Chief Judge  
City of Waynesboro General District Court  
P. O. Box 139  
Covington, VA 24426-0139

Audit Period: July 1, 2012 through June 30, 2013  
Court System: City of Waynesboro  
Judicial District: Twenty-Fifth

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: Jackie Balderson, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia