

Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

January 17, 2019

The Honorable Gordon F. Saunders Chief Judge County of Alleghany General District Court 20 S. Randolph Street, Suite 200 Lexington, VA 24450

The Honorable Laura L. Dascher Chief Judge County of Alleghany Juvenile and Domestic Relations District Court P. O. Box 139 Covington, VA 24426

Audit Period:July 1, 2017 through June 30, 2018Court System:County of AlleghanyJudicial District:Twenty-Fifth

We are performing a statewide audit of the Combined 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.

Gordon F Saunders, Chief Judge Laura L Dascher, Chief Judge January 17, 2019 Page Two

We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: rh

 cc: The Honorable William Harrison Cleaveland, Judge The Honorable Paul A. Tucker, Judge Anita S. Unroe, Clerk Paul F. DeLosh, Director of Judicial Services Supreme Court of Virginia