



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 11, 2025

The Honorable Christopher M. Billias
Chief Judge
County of Alleghany General District Court

The Honorable Linda Schorsch Jones
Chief Judge
County of Alleghany Juvenile and Domestic Relations District Court

Audit Period: July 1, 2023, through June 30, 2024
Court System: County of Alleghany
Judicial 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.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH

cc: Felicia Nelson, Clerk
The Honorable Robin J. Mayer, Judge
The Honorable David Browning Spigle, Judge
The Honorable Hon Lethia C. Hammond, Judge
The Honorable Hon Correy R. Smith, Judge
The Honorable Hon Robert C. Hagan Jr., Judge
The Honorable Hon Susan B. Read, Judge
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia