

Commonwealth of Virginia

Auditor of Public Accounts

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

November 7, 2017

The Honorable Gino W. Williams Chief Judge County of Grayson General District Court 55 East Main Street, Third Floor Christiansburg, VA 24073

The Honorable Monica D. Cox Chief Judge County of Grayson Juvenile and Domestic Relations District Court P.O. Box 1808 Hillsville, VA 24343

Audit Period:	July 1, 2016 through June 30, 2017
Court System:	County of Grayson
Judicial District:	Twenty-Seventh

We are performing a statewide audit of the Combined 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 Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:anu

cc: The Honorable Randal C. Duncan, JudgeAutumn C. Hawks, ClerkPaul F. DeLosh, Director of Judicial ServicesSupreme Court of Virginia