



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

February 7, 2012

The Honorable William S. Moore  
Chief Judge  
City of Portsmouth Juvenile and Domestic Relations District Court  
P.O. Box 1073  
Portsmouth, VA 23705

Audit Period: July 1, 2010 through June 30, 2011  
Court System: City of Portsmouth  
Judicial District: Third

We are performing a statewide audit of the Juvenile and Domestic Relations 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: ngm

cc: The Honorable Joel P. Crowe, Judge  
The Honorable Alotha C. Willis, Judge  
C. Sue Canady, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia