

Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

December 20, 2011

The Honorable Frank L. Benser Chief Judge City of Fredericksburg General District Court PO Box 511; 111Ennis Street Bowling Green, VA 22427-0511

Audit Period: July 1, 2010 through June 30, 2011

Court System: City of Fredericksburg

Judicial District: Fifteenth

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

WJK:kstl

 cc: The Honorable John R. Stephens, Judge Royal P. Schmidt, Clerk
Paul F. DeLosh, Director of Judicial Services Supreme Court of Virginia

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