

Commonwealth of Virginia

Auditor of Public Accounts

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

January 4, 2012

Yvette Ayala Chief Magistrate County of Culpeper 1610 Avon Street Extended Charlottesville, VA 22902

Audit Period:July 1, 2010 through June 30, 2011Court System:County of CulpeperJudicial District:SixteenthMagisterial Region:Four

We are performing a statewide audit of the Magistrates. During our review, we conducted certain audit procedures, as we deemed appropriate.

Management is an important part of the Magistrates' 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 management.

We acknowledge the cooperation extended to us by the Magistrate(s) during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

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 cc: Cheryl Thompson, Magistrate Supervising Authority Bobby Lewis, Magistrate System Coordinator Supreme Court of Virginia
Paul F. DeLosh, Director of Judicial Services Supreme Court of Virginia