

Commonwealth of Hirginia

Walter J. Kucharski, Auditor

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

February 1, 2011

The Honorable Michael M. Rand Chief Judge County of Charlotte Juvenile and Domestic Relations Court P.O. Box 430 Halifax, VA 24558-0430

Audit Period: July 1, 2009 through June 30, 2010

Court System: County of Charlotte

Judicial District: Tenth

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

cc: The Honorable S. Anderson Nelson, Judge Brittany G. Pillow, Clerk Paul F. DeLosh, Director of Judicial Services Supreme Court of Virginia