



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 23, 2010

The Honorable Chadwick S. Dotson
Chief Judge
County of Lee General District Court
206 East Main Street
Wise, VA 24293-0829

The Honorable Elizabeth S. Wills
Chief Judge
County of Lee Juvenile and Domestic Relations District Court
P.O. Box 2320
Wise, VA 24293

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Lee
Judicial District: Thirtieth

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 Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:bw

cc: The Honorable R. Larry Lewis, Judge
The Honorable, Jeffrey Hamilton, Judge
Sammie R. Horton, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia