



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

January 18, 2011

Kozuo Webb  
Magistrate Supervising Authority  
P. O. Box 5292  
Roanoke, VA 24012

Audit Period: July 1, 2009 through June 30, 2010  
Court System: County of Bath  
Judicial District: Twenty-fifth  
Magisterial Region: Two

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 during this engagement.

**AUDITOR OF PUBLIC ACCOUNTS**

WJK:tef

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