



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 23, 2010

The Honorable H. Lee Chitwood
Chief Judge
County of Carroll Juvenile and Domestic Relations Court
45 Third St. NW, Suite 103
Pulaski, VA 24301

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Carroll
Judicial District: Twenty-seventh

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: Barbara S. Hamm, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia