



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

October 14, 2010

The Honorable Jack S. Hurley, Jr
Chief Judge
County of Russell General District Court
104 Court Street, Suite 3
Tazewell, VA 24651-1081

The Honorable Henry A. Barringer
Chief Judge
County of Russell Juvenile and Domestic Relations District Court
P.O. Box 613
Tazewell, VA 24651

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

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 Richard C. Patterson, Judge
The Honorable Michael J. Bush, Judge
Kathy F. Vance, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia