Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

February 28, 2011

The Honorable Robert G. Woodson, Jr.
Chief Judge
County of Lunenburg General District Court
P.O. Box 24
Cumberland, VA 23040

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

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

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: lap

cc: The Honorable Charles H. Warren, Judge
Steven W. Hammock, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia