



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 16, 2012

The Honorable Michael E. McGinty
Chief Judge
County of Middlesex General District Court
P.O. Box 873
Gloucester, VA 23061-0873

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Middlesex
Judicial District: Ninth

We are performing a statewide audit of the 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:dac

cc: The Honorable Jeffrey W. Shaw, Judge
Gail Fulcher, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia