



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

December 14, 2010

The Honorable James A. Moore  
Chief Judge  
County of Isle of Wight General District Court  
P.O. Box 122  
Isle of Wight, VA 23397

Audit Period: July 1, 2009 through June 30, 2010  
Court System: County of Isle of Wight  
Judicial District: Fifth

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: ngm

cc: The Honorable W. Parker Councill, Judge  
The Honorable William R Savage III, Judge  
Keith F. Daniel, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia