

Commonwealth of Virginia

Auditor of Public Accounts

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

February 2, 2012

The Honorable Michael T. Garrett Chief Judge County of Amherst Juvenile and Domestic Relations District Court P.O. Box 178 Amherst, VA 24521

Audit Period:July 1, 2010 through June 30, 2011Court System:County of AmherstJudicial District:Twenty-fourth

We are performing a statewide audit of the Juvenile and Domestic Relations 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: jrr

cc: Pamela A. Springer, Clerk Paul F. DeLosh, Director of Judicial Services Supreme Court of Virginia