



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 24, 2011

The Honorable Gene A. Woolard
Chief Judge
City of Virginia Beach General District Court
2425 Nimmo Parkway
Virginia Beach, VA 23456

Audit Period: July 1, 2009 through June 30, 2010
Court System: City of Virginia Beach
Judicial District: Second

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.

A handwritten signature in black ink, reading "Walter J. Kucharski".

AUDITOR OF PUBLIC ACCOUNTS

WJK: shs

cc: The Honorable Calvin R. Depew, Jr., Judge
The Honorable Teresa N. Hammons, Judge
The Honorable Pamela E. Hutchens, Judge
The Honorable Robert L. Simpson, Jr., Judge
The Honorable Steven C. Frucci, Judge
Andre H. Mayfield, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia