



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

October 20, 2010

The Honorable William S. Moore, Jr.  
Chief Judge  
City of Portsmouth Juvenile and Domestic Relations Court  
P. O. Box 1073  
Portsmouth, VA 23705

Audit Period: July 1, 2009 through June 30, 2010  
Court System: City of Portsmouth  
Judicial District: Third

We are performing a statewide audit of the Juvenile and Domestic Relations 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 Joel P. Crowe, Judge  
The Honorable Alotha C. Willis, Judge  
C. Sue Canady, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia