



Commonwealth of Virginia

Walter J. Kucharski, Auditor

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

October 27, 2009

William Walman
County of Wise/City of Norton
P. O. Box 6171
Christiansburg, VA 24068

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Wise/City of Norton
Judicial District: Thirtieth
Magisterial Region: One

We are performing a statewide audit of the Magistrates. During our review, we conducted certain audit procedures, as we deemed appropriate.

Management is an important part of the Magistrates' 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 management.

We acknowledge the cooperation extended to us by the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: Ruth Hale, Chief Magistrate
Bobby Lewis, Magistrate System Coordinator
Supreme Court of Virginia