



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 17, 2010

The Honorable Paul W. Cella
Chief Judge
County of Amelia General District Court
3880-D Old Buckingham Road
Powhatan, VA 23139

The Honorable Valentine W. Southall, Jr.
Chief Judge
County of Amelia Juvenile and Domestic Relations District Court
P. O. Box 24
Amelia, VA 23002

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Amelia
Judicial District: Eleventh

We are performing a statewide audit of the Combined 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:hrb

cc: Melissa Gil, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia