



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 13, 2011

The Honorable Gerald F. Daltan
Chief Judge
County of Westmoreland Juvenile and Domestic Relations District Court
P.O. Box 400
Stafford, VA 22555-0400

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Westmoreland
Judicial District: Fifteenth

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: ngm

cc: The Honorable R. Michael McKenney, Judge
The Honorable Phillip U. Fines, Judge
The Honorable Julian W. Johnson, Judge
Lynn Coates, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia