



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

December 28, 2011

The Honorable Susan N. Deatherage  
Chief Judge  
City of Martinsville Juvenile and Domestic Relations District Court  
3160 Kings Mountain Road, Suite C  
Martinsville, VA 24112

Audit Period: July 1, 2010 through June 30, 2011  
Court System: City of Martinsville  
Judicial District: Twenty-first

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: rsj

cc: The Honorable Junius P. Warren, Judge  
Teresa D. Renz, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia