



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

January 7, 2011

The Honorable Ronald Everett Bensten
Chief Judge
City of Newport News Juvenile and Domestic Relations District Court
2501 Huntington Avenue
Newport News, VA 23607

Audit Period: July 1, 2009 through June 30, 2010
Court System: City of Newport News
Judicial District: Seventh

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 Barry G. Logsdon, Judge
The Honorable Thomas W. Carpenter, Judge
The Honorable Judith Anne Kline, Judge
Patsy A. Ewell, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia