



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

October 14, 2010

Elizabeth Snead Combs  
Chief Magistrate  
County of Russell  
P.O. Box 1013  
Lebanon, VA 24266

Audit Period: July 1, 2009 through June 30, 2010  
Court System: County of Russell  
Judicial District: Twenty-ninth  
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: bw

cc: William Robert Walman, Magistrate Supervising Authority  
Bobby Lewis, Magistrate System Coordinator  
Supreme Court of Virginia  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia