



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 31, 2012

The Honorable Joseph M. Serkes
Chief Judge
County of Nelson General District Court
P.O. Box 514
Lovingston, VA 22949-0514

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Nelson
Judicial District: Twenty-fourth

We are performing a statewide audit of the 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: jdww

cc: Rosemary R. North, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia