

Commonwealth of Hirginia

Walter J. Kucharski, Auditor

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

December 22, 2010

The Honorable John Gregory Mooney Chief Judge County of Botetourt General District Court P.O. Box 139 Covington, VA 24426

The Honorable Paul A. Tucker Chief Judge County of Botetourt Juvenile and Domestic Relations District Court P.O. Box 858 Fincastle, VA 24090

Audit Period: July 1, 2009 through June 30, 2010

Court System: County of Botetourt

Judicial District: Twenty-fifth

We are performing a statewide audit of the Combined 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: njt

cc: The Honorable Louis K. Campbell, Judge Bonnie D. Simmons, Clerk Paul F. DeLosh, Director of Judicial Services Supreme Court of Virginia