



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

December 1, 2010

The Honorable Richard A. Claybrook, Jr.  
Chief Judge  
County of Clarke General District Court  
53 Court Square  
Harrisonburg, VA 22801

Audit Period: July 1, 2009 through June 30, 2010  
Court System: County of Clarke  
Judicial District: Twenty-sixth

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: jrr

cc: The Honorable W. Dale Houff, Judge  
The Honorable Amy B. Tisinger, Judge  
The Honorable David Shaw Whitacre, Judge  
Monica A. Christian, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia