



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

December 20, 2010

The Honorable Jacqueline F. Ward Talevi  
Chief Judge  
City of Salem General District Court  
P. O. Box 997  
Salem, VA 24153-0997

The Honorable Joseph M. Clarke, II  
Chief Judge  
City of Salem Juvenile and Domestic Relations District Court  
P. O. Box 986  
Roanoke, VA 24005-0986

Audit Period: July 1, 2009 through June 30, 2010  
Court System: City of Salem  
Judicial District: Twenty-third

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 Vincent A. Lilley, Judge  
The Honorable Philip Trompeter, Judge  
Carolyn W. Robbins, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia