



Walter J. Kucharski, Auditor

Commonwealth of Virginia

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

February 9, 2010

The Honorable Gordon A. Wilkins
Chief Judge
City of Fredericksburg General District Court
P.O. Box 669
Warsaw, VA 22572

Audit Period: July 1, 2008 thru June 30, 2009
Court System: City of Fredericksburg
Judicial District: Fifteenth

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:mru

cc: The Honorable John R. Stevens, Judge
Royal P. Schmidt, Jr., Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia