



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

January 19, 2012

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

Audit Period: July 1, 2010 through June 30, 2011  
Court System: City of Lynchburg  
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: The Honorable Harold A. Black, Judge  
The Honorable R. Edwin Burnette Jr., Judge  
Janet T. Stinnett, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia