



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

November 4, 2010

The Honorable William H. Logan, Jr.
Chief Judge
City of Winchester Juvenile and Domestic Relations Court
103 N. Main St
Woodstock, VA 22664

Audit Period: July 1, 2009 thru June 30, 2010
Court System: City of Winchester
Judicial District: Twenty-Sixth

We are performing a statewide audit of the Juvenile and Domestic Relations 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 Elizabeth Kellas Burton, Judge
The Honorable William W. Sharp, Judge
Ann B. Lloyd, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia