



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

March 11, 2011

The Honorable Michael E. McGinty  
Chief Judge  
City of Poquoson General District Court  
P.O. Box 316  
Yorktown, VA 23690

Audit Period: July 1, 2009 thru June 30, 2010  
Court System: City of Poquoson  
Judicial District: Ninth

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: jmk

cc: Melanie H. Stephens, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia