

Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

April 17, 2012

The Honorable Lucretia Carrico Chief Judge County of Powhatan General District Court 35 East Tabb Street Petersburg, VA 23803

The Honorable Valentine W. Southall Chief Judge County of Powhatan Juvenile and Domestic Relations District Court P. O. Box 24 Amelia, VA 23002

Audit Period:	July 1, 2010 through June 30, 2011
Court System:	County of Powhatan
Judicial District:	Eleventh

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: lap

cc: Sandra B. Sneade, Clerk Paul F. DeLosh, Director of Judicial Services Supreme Court of Virginia