



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

December 6, 2010

The Honorable Frank L. Benser  
Chief Judge  
County of Northumberland General District Court  
P.O. Box 511  
Bowling Green, VA 22427

Audit Period: July 1, 2009 through June 30, 2010  
Court System: County of Northumberland  
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: dac

cc: The Honorable Gordon A. Wilkins, Judge  
Angela Tadlock, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia