

## Commonwealth of Virginia

Auditor of Public Accounts

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

January 3, 2012

The Honorable Ronald E. Bensten Chief Judge City of Newport News Juvenile and Domestic Relations District Court 2501 Huntington Avenue Newport News, VA 23607

Audit Period:July 1, 2010 through June 30, 2011Court System:City of Newport NewsJudicial District:Seventh

We are performing a statewide audit of the Juvenile and Domestic Relations 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:kstl

 cc: The Honorable Thomas W. Carpenter, Judge The Honorable Judith Anne Kline, Judge The Honorable Barry G. Logsdon, Judge Patsy A. Ewell, Clerk Paul F. DeLosh, Director of Judicial Services Supreme Court of Virginia