

Commonwealth of Hirginia

Walter J. Kucharski, Auditor

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

October 20, 2010

The Honorable Gino W. Williams Chief Judge County of Pulaski General District Court 1 East Main Street, Suite 201 Christiansburg, VA 24073

Audit Period: July 1, 2009 through June 30, 2010

Court System: County of Pulaski Judicial District: Twenty-seventh

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:vle

cc: The Honorable R. Glennwood Lookabill, Judge

Terri Powers, Clerk

Paul F. DeLosh, Director of Judicial Services

Supreme Court of Virginia