



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

December 22, 2010

Clifford Y. Rose  
Chief Magistrate  
County of Westmoreland  
1745 Jefferson Davis Hwy  
Stafford, VA 22554

Audit Period: July 1, 2009 through June 30, 2010  
Court System: County of Westmoreland  
Judicial District: Fifteenth  
Magisterial Region: Sixth

We are performing a statewide audit of the Magistrates. During our review, we conducted certain audit procedures, as we deemed appropriate.

Management is an important part of the Magistrates' 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 management.

We acknowledge the cooperation extended to us by the Magistrate(s) during this engagement.

**AUDITOR OF PUBLIC ACCOUNTS**

WJK: ngm

cc: Jeffrey Lanham, Magistrate Supervising Authority  
Bobby Lewis, Magistrate System Coordinator  
Supreme Court of Virginia  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia