

Commonwealth of Hirginia

Walter J. Kucharski, Auditor

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

October 21, 2010

The Honorable Croxton Gordon Chief Judge County of Accomack Juvenile and Domestic Relations Court 23371 Front Street Accomac, VA 23301

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

Court System: County of Accomack

Judicial District: 2A

We are performing a statewide audit of the Juvenile and Domestic Relations 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: Roland C. Leighton, Clerk

Paul F. DeLosh, Director of Judicial Services

Supreme Court of Virginia