



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

January 3, 2011

The Honorable Michael M. Rand  
Chief Judge  
County of Mecklenburg Juvenile and Domestic Relations Court  
P.O. Box 430  
Halifax, VA 24558-0430

Audit Period: July 1, 2009 thru June 30, 2010  
Court System: County of Mecklenburg  
Judicial District: Tenth

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: bw

cc: The Honorable S. Anderson Nelson, Judge  
Rebecca D. Inge, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia