



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 29, 2012

The Honorable Jacqueline F. Ward-Talevi
Chief Judge
City of Salem General District Court
P.O. Box 997
Salem, VA 24153-0997

The Honorable Joseph M. Clarke, II
Chief Judge
City of Salem Juvenile and Domestic Relations District Court
P.O. Box 986
Roanoke, VA 24005-0986

Audit Period: July 1, 2010 through June 30, 2011
Court System: City of Salem
Judicial District: Twenty-third

We are performing a statewide audit of the Combined 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: bw

cc: The Honorable Vincent A. Lilley, Judge
The Honorable Philip Trompeter, Judge
Carolyn W. Robbins, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia