



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 6, 2012

The Honorable Gordon S. Vincent
Chief Judge
County of Northampton General District Court
5229 The Hornes
Eastville, VA 23347

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Northampton
Judicial District: 2A

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: shs

cc: Karen Sparrow Merritt, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia