



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

December 15, 2009

The Honorable R. Morgan Armstrong  
Chief Judge  
City of Martinsville General District Court  
3160 Kings Mountain Road, Suite A  
Martinsville, VA 24112

Audit Period: July 1, 2008 through June 30, 2009  
Court System: City of Martinsville  
Judicial District: Twenty-first

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:rsj

cc: The Honorable Edwin A. Gendron, Jr., Judge  
Opal R. Hall, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia