



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

November 13, 2009

William Oakes  
County of Sussex  
P.O. Box 10  
Halifax, VA 24558

Audit Period: July 1, 2008 through June 30, 2009  
Court System: County of Sussex  
Judicial District: Sixth  
Magisterial Region: Third

We are performing a statewide audit of the Magistrates. During our review, we conducted certain audit procedures, as we deemed appropriate.

Management is an important part of the Magistrates' 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 management.

We acknowledge the cooperation extended to us by the Magistrate(s) during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:rsj

cc: David Tillar, Chief Magistrate  
Bobby Lewis, Magistrate System Coordinator  
Supreme Court of Virginia