



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

February 24, 2011

The Honorable Theodore J. Burr, Jr.
Chief Judge
City of Emporia General District Court
315 S. Main Street
Emporia, VA 23847

The Honorable Carson E. Saunders, Jr.
Chief Judge
City of Emporia Juvenile and Domestic Relations District Court
315 S. Main Street
Emporia, VA 23847

Audit Period: July 1, 2009 through June 30, 2010
Court System: City of Emporia
Judicial District: Sixth

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: kstl

cc: The Honorable Stephen D. Bloom, Judge
Sandra A. Ligon, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia