



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 22, 2010

The Honorable Frank L. Benser
Chief Judge
County of Westmoreland General District Court
P.O. Box 511
Bowling Green, VA 22427

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Westmoreland
Judicial District: Fifteenth

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: ngm

cc: The Honorable Gordon A. Wilkins, Judge
Jane C. Branson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia