



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

January 18, 2011

The Honorable Gerald F. Daltan
Chief Judge
County of Spotsylvania Juvenile and Domestic Relations Court
P.O. Box 400
Stafford, VA 22555

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

We are performing a statewide audit of the Juvenile and Domestic Relations 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:dac

cc: The Honorable Phillip U. Fines, Judge
The Honorable Patricia Kelly, Judge
Kristie Gail Compton, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia