

Commonwealth of Birginia

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

Walter J. Kucharski, Auditor

January 6, 2010

The Honorable William R. Light Chief Judge County of Bedford Juvenile and Domestic Relations Court 901 Church St., 1st Floor Lynchburg, VA 24504

Audit Period:July 1, 2008 through June 30, 2009Court System:County of BedfordJudicial District:Twenty-fourth

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:rsj

 cc: The Honorable Robert Louis Harrison, Jr., Judge The Honorable Kenneth W. Farrar, Judge Stacey T. Arrington, Clerk Paul F. DeLosh, Director of Judicial Services Supreme Court of Virginia