

Commonwealth of Hirginia

Walter J. Kucharski, Auditor

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

February 28, 2011

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

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

Audit Period: July 1, 2009 through June 30, 2010

City of Hopewell Court System:

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

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The Honorable Jacqueline R. Waymack, Judge cc: The Honorable Kenneth W. Nye, Judge Edith P. Winters, Clerk Paul F. DeLosh, Director of Judicial Services

Supreme Court of Virginia