

Commonwealth of Hirginia

Walter J. Kucharski, Auditor

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

December 17, 2009

Joyce Williamson Crews Chief Magistrate County of Pittsylvania P.O. Box 1077 Chatham, VA 24531

Audit Period: July 1, 2008 through June 30, 2009

Court System: County of Pittsylvania

Judicial District: Twenty-second

Magisterial Region: Two

We are performing a statewide audit of the Magistrates. During our review, we conducted certain audit procedures, as we deemed appropriate.

Management is an important part of the Magistrates' 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 management.

We acknowledge the cooperation extended to us by the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:rsj

cc: Kozuo Webb, Magistrate Supervising Authority Bobby Lewis, Magistrate System Coordinator Supreme Court of Virginia Paul F. DeLosh, Director of Judicial Services Supreme Court of Virginia