



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

October 26, 2009

Kozuo Webb
City of Danville
P.O. Box 5292
Roanoke, VA 24012

Audit Period: July 1, 2008 through June 30, 2009
Court System: City of Danville
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 Magistrate(s) during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:

cc: Joyce Crews, Chief Magistrate
Bobby Lewis, Magistrate System Coordinator
Supreme Court of Virginia