



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 7, 2012

The Honorable James Moore
Chief Judge
County of Southampton General District Court
150 N. Main Street
Suffolk, VA 23434

The Honorable Robert S. Brewbaker
Chief Judge
County of Southampton Juvenile and Domestic Relations District Court
PO Box 347
Courtland, VA 23837

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Southampton
Judicial District: Fifth

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

WJK: kstl

cc: The Honorable W. Parker Councill, Judge
The Honorable Alfreda Talton-Harris, Judge
Belinda J. Jones, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia