



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

October 20, 2010

The Honorable Alfreda Talton-Harris
Chief Judge
County of Isle of Wight Juvenile and Domestic Relations Court
150 North Main Street, 2nd Floor
Suffolk, VA 23434

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Isle of Wight
Judicial District: Fifth

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:ngm

cc: The Honorable Robert S. Brewbaker, Jr., Judge
Terrie Bowden, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia