



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 23, 2010

The Honorable Gino W. Williams
Chief Judge
City of Galax General District Court
1 East Main Street, Suite 201
Christiansburg, VA 24073

The Honorable H. Lee Chitwood
Chief Judge
City of Galax Juvenile and Domestic Relations District Court
45 Third St. NW, Suite 103
Pulaski, VA 24301

Audit Period: July 1, 2009 through June 30, 2010
Court System: City of Galax
Judicial District: Twenty-seventh

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:vle

cc: The Honorable E. M. Turner, III, Judge
The Honorable J. D. Bolt, Judge
The Honorable Marcus H. Long, Jr., Judge
Vicki E. Tate, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia