



Walter J. Kucharski, Auditor

Commonwealth of Virginia

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

January 7, 2010

William Robert Walman
Magistrate Supervising Authority
Courthouse Annex, 2nd Floor
4 South Franklin Street
Christiansburg, VA 24073

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Dickenson
Judicial District: Twenty-ninth
Magisterial Region: One

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: Bobby Lewis, Magistrate System Coordinator
Supreme Court of Virginia
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia