



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

January 12, 2011

The Honorable Richard C. Kerns
Chief Judge
City of Newport News - Civil Division General District Court
2500 Washington Ave.
Newport News, VA 23607

Audit Period: July 1, 2009 thru June 30, 2010
Court System: City of Newport News - Civil Division
Judicial District: Seventh

We are performing a statewide audit of the 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: ngm

cc: The Honorable Bryant L. Sugg, Judge
The Honorable Alfred O. Masters Jr., Judge
The Honorable Gary A. Mills, Judge
Karen J. Routten, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia