



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

December 28, 2011

The Honorable Frank L. Benser  
Chief Judge  
County of Lancaster General District Court  
P.O. Box 511  
Bowling Green, VA 22427

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

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:dac

cc: The Honorable Gordon Wilkins, Judge  
Brenda Minnick, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia