



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

October 21, 2010

The Honorable Gordon S. Vincent  
Chief Judge  
County of Accomack General District Court  
23371 Front Street  
Accomack, VA 23301

Audit Period: July 1, 2009 thru June 30, 2010  
Court System: County of Accomack  
Judicial District: 2A

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:kstl

cc: Francina V. Chisum, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia