



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

November 17, 2010

The Honorable Jacqueline F. Ward Talevi
Chief Judge
County of Roanoke General District Court
P.O. Box 997
Salem, VA 24153-0997

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Roanoke
Judicial District: Twenty-third

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: njt

cc: The Honorable Vincent A. Lilley, Judge
Theresa A. Childress, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia