



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 28, 2011

The Honorable James A. Moore
Chief Judge
County of Isle of Wight General District Court
P.O. Box 122
Isle of Wight, VA 23397

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Isle of Wight
Judicial District: Fifth

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 W. Parker Council, Judge
The Honorable Alfred W. Bates III, Judge
Keith F. Daniel, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia