



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

January 5, 2006

The Honorable Patrick R. Johnson
Chief Judge
County of Dickenson General District Court
Buchanan Combined Court
Main & Walnut Street
Grundy, VA 24614

The Honorable John M. Farmer
Chief Judge
County of Dickenson Juvenile and
Domestic Relations District Court
P. O. Box 128
Clintwood, VA 24228

The Honorable The Honorable Henry Vanover
Chief Judge of the Circuit Court
Magistrate Supervising Authority
Twenty Ninth Judicial District
P. O. Box 190
Clintwood, VA 24228

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Dickenson District Court and the associated magistrates from the Twenty-Ninth Judicial District for the period April 1, 2004 through September 30, 2005.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court and the Magistrates properly stated, in all material respects, the amounts recorded and reported in the financial management system and in the Magistrates' records; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:cam

cc: The Honorable Jack S. Hurley, Jr, Judge
The Honorable Henry A. Barringer, Judge
Deborah R. Childress, Clerk
Edward Matney, Chief Magistrate
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia