



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 24, 2006

The Honorable Julia T. Cannon
Chief Judge
County of Fauquier General District Court
18 E. Market Street, P. O. Box 550
Leesburg, VA 21076

The Honorable Burke F. McCahill, Judge
Magistrate Supervising Authority
Twentieth District Judicial District
P. O. Box 550, 18 E. Market Street
Leesburg, VA 20178

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Fauquier General District Court and the associated magistrates from the Twentieth District Judicial District for the period April 1, 2004 through December 31, 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 internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We discussed these comments with the Clerk and with the Chief Magistrate on March 24, 2006 and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:sks

cc: The Honorable Charles B. Foley, Judge
Sandra K. Ramey, Clerk
Lawrence D. Black, Chief Magistrate
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia