



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

May 14, 2001

The Honorable J. R. Stevens  
Chief Judge  
County of King George General District Court  
P. O. Box 180  
Fredericksburg, VA 22404-0180

The Honorable J. M. Bass  
Chief Judge  
County of King George Juvenile and  
Domestic Relations District Court  
P. O. Box 400  
Stafford, VA 22555-0400

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of King George District Court for the period of January 1, 2000 through March 31, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its 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 properly stated, in all material respects, the amounts recorded and reported in the financial management system; 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 during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable David F. Peterson, Judge  
The Honorable H. Harrison Braxton, Jr., Judge  
Nancy Lynn Tierney, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia

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Nancy L. Tierney  
Clerk of the Court  
County of King George  
P. O. Box 279  
King George, VA 22485

The Honorable David F. Peterson, Judge  
P. O. Box 167  
King George, VA 22485

The Honorable H. Harrison Braxton, Judge  
P. O. Box 279  
King George, VA

Don Lucido  
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Supreme Court of Virginia  
North Ninth Street  
Richmond, Virginia 23219

1 Report File  
1 Working Papers