



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

January 31, 2003

The Honorable Roger L. Morton
Chief Judge
County of Louisa General District Court
P. O. Box 821
Orange, VA 22960

The Honorable Edward DeJ. Berry
Chief Judge
County of Louisa Juvenile and
Domestic Relations District Court
411 East High Street
Charlottesville, VA 22901

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Louisa District Court for the period January 1, 2002 through December 31, 2002.

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 William A. Talley, Jr., Judge
The Honorable Susan L. Whitlock, Judge
Gail O. Proffitt, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia

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Gail O. Proffitt
Clerk of the Court
County of Louisa
P. O. Box 452
Louisa, VA 23093

The Honorable William A. Talley; Jr., Judge
P. O. Box 452
Louisa, VA 23093

The Honorable Susan L. Whitlock, Judge
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- 1 Report File
- 1 Working Papers