



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

April 26, 2006

The Honorable Louis A. Sherman
Chief Judge
City of Norfolk General District Court
811 E. City Hall Avenue
Norfolk, VA 23510-2772

The Honorable Everett A. Martin, Jr.
Magistrate Supervising Authority
Fourth Judicial District
100 Saint Paul's Boulevard
Norfolk, VA 23510

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Norfolk General District Court and the associated magistrates from the Fourth Judicial District for the period April 1, 2005 to March 31, 2006.

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 on April 21, 2006 and with the Chief Magistrate on April 26, 2006 and 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 Gwendolyn J. Jackson, Judge
The Honorable Ray W. Dezern, Jr., Judge
The Honorable Bruce A. Willcox, Judge
The Honorable James F. Mathews, Judge
Thomas E. Baldwin, Clerk
Beth Turnbull, Chief Magistrate
Paul Delosh, Director of Judicial Services
Supreme Court of Virginia