



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 20, 2001

The Honorable Julian H. Raney, Jr.
Chief Judge
City of Salem General District Court
315 Church Avenue
Roanoke, VA

The Honorable John B. Ferguson
Chief Judge
City of Salem Juvenile and
Domestic Relations District Court
315 Church Avenue
Roanoke, VA

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Salem District Court for the period October 1, 2000 through September 30, 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/cam

cc: The Honorable George W. Harris, Jr., Judge
The Honorable Vincent A. Lilley, Judge
The Honorable Philip Trompeter, Judge
Carolyn W. Robbins, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia

City of Salem Combined Courts

The Honorable Julian H. Raney, Jr.
Chief Judge
City of Salem General District Court
315 Church Avenue
Roanoke, VA

The Honorable John B. Ferguson
Chief Judge
City of Salem Juvenile and Domestic Relations
315 Church Avenue
Roanoke, VA

Carolyn W. Robbins
Clerk of the Court
City of Salem
2 East Calhoun Street
Salem, VA 24153

The Honorable George W. Harris, Jr., Judge
2 East Calhoun Street
Salem, VA 24153

The Honorable Vincent A. Lilley, Judge
2 East Calhoun Street
Salem, VA 24153

The Honorable Philip Trompeter, Judge
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Don Lucido
Director of Technical Assistance
Supreme Court of Virginia
North Ninth Street
Richmond, Virginia 23219

1 Report File
1 Working Papers