



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

July 1, 2002

The Honorable Robert L. Simpson, Jr.  
Chief Judge  
City of Virginia Beach General District Court  
Judicial Center  
Virginia Beach, VA 23456-9057

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Virginia Beach General District Court for the period April 1, 2001 through March 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:kva

cc: The Honorable Virginia L. Cochran  
The Honorable Thomas M. Ammons III  
The Honorable Pamela Hutchens Albert  
The Honorable Albert D. Alberi  
The Honorable W. Edwards Hudgins, Jr.  
Michael Davy, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia