



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 21, 2004

The Honorable David S. Whitacre
Chief Judge
County of Warren General District Court
5 N. Kent Street
Winchester, VA 22601

David S. Whitacre, Judge
Magistrate Supervising Authority
Twenty-Sixth Judicial District
5 N. Kent Street
Winchester, VA 22601

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Warren General District Court and the associated magistrates from the Twenty-Sixth Judicial District for the period January 1, 2003 through September 30, 2004.

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 December 21, 2004 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 W. Dale Houff, Judge
Debra V. Bull, Clerk
Monica Martin, Chief Magistrate
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia