



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 19, 2001

The Honorable J. Martin Bass
Chief Judge
County of Westmoreland Juvenile and
Domestic Relations District Court
P.O. Box 400
Stafford, VA 22555-0400

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Westmoreland Juvenile and Domestic Relations District Court for the period October 1, 2000 to 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:kva

cc: The Honorable J. Maston Davis
Lynn Coates, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia

The Honorable J. Martin Bass
Chief Judge
County of Westmoreland Juvenile and Domestic Relations Court
P.O. Box 400
Stafford, VA 22555-0400

Lynn Coates
Clerk of the Court
County of Westmoreland
Box 451
Montross, VA 22520

The Honorable, J. Maston Davis, Judge
County of Westmoreland Juvenile and Domestic Relations Court
Box 451
Montross, VA 22520

Don Lucido
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1 Report File
1 Working Papers