



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 16, 2005

The Honorable R. Larry Lewis
Chief Judge
Wise County/City of Norton
General District Court
P.O. Box 306
Jonesville, VA 24263

The Honorable Birg E. Sergent
Chief Judge of the Circuit Court

Magistrate Supervising Authority
Thirtieth Judicial District
P.O. Box 326
Jonesville, VA 24263

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the Wise County/City of Norton General District Court and the associated magistrates from the Thirtieth Judicial District for the period April 1, 2004 through September 30, 2005.

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 16, 2005 and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:sks

cc: The Honorable Joseph R. Carico, Judge
Jean C. Sparks, Clerk
Ruth E. Hale, Chief Magistrate
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia