



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

May 22, 2001

The Honorable David S. Whitacre
Chief Judge
City of Winchester General District Court
5 North 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 City of Winchester General District Court for the period of October 1, 1999 through December 31, 2000.

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:whb

cc: The Honorable N. DeV. Morrison
Brenda Vance, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia

The Honorable David S. Whitacre
Chief Judge
City of Winchester General District Court
5 North Kent Street
Winchester, VA 22604

Brenda Vance
Clerk of the Court
City of Winchester
P.O. Box 526
Winchester, VA 22604

The Honorable N. DeV. Morrison
5 North Kent Street
Winchester, VA 22604

Don Lucido
Director of Technical Assistance
Supreme Court of Virginia
North Ninth Street
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1 Report File
1 Working Papers