



# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

January 27, 2008

The Honorable Robert G. Woodson Jr.  
Chief Judge  
County of Mecklenburg General District Court  
Post Office Box 24  
Cumberland, VA 23040

The Honorable William L. Wellons, Judge  
Magistrate Supervising Authority  
Tenth Judicial District  
11405 Courthouse Road  
Lunenburg, VA 23952

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Mecklenburg General District Court and the associated magistrates from the Tenth Judicial District for the period October 1, 2006 through December 31, 2007.

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 and the Chief Magistrate and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

**AUDITOR OF PUBLIC ACCOUNTS**

WJK:alp

cc: The Honorable The Honorable Charles H. Warren, Judge, Judge  
Tammy T. Taylor, Clerk  
W. I. Oakes, Jr., Chief Magistrate  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia