



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

June 6, 2003

The Honorable Robert Woodson, Jr.  
Chief Judge  
County of Buckingham General District Court  
P. O. Box 127  
Buckingham, VA 23921

The Honorable William S. Kerr  
Chief Judge  
County of Buckingham Juvenile and  
Domestic Relations District Court  
P. O. Box 127  
Buckingham, VA 23921

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Buckingham District Court for the period April 1, 2002 through March 31, 2003.

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; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

## Promptly Receipt and Deposit Funds

The Clerk did not promptly receipt and deposit \$200 in magistrate funds. We found two checks attached to their respective case files that the Clerk failed to deposit in the bank or record into the Court's financial management system until six weeks after the funds were delivered to the Court. The Clerk should receipt and deposit all funds promptly as prescribed by the Code of Virginia, Section 17.1-271 to reduce the risk of loss of funds.

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We discussed these comments with the Clerk on June 6, 2003 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: Judy P. Jamerson, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
LeAnn Lane, Court Analyst  
Supreme Court of Virginia