



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

July 22, 2003

The Honorable J. Maston Davis  
Chief Judge  
County of Spotsylvania Juvenile and  
Domestic Relations District Court  
P. O. Box 1000  
Warsaw, VA 22572

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Spotsylvania Juvenile and Domestic Relations 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; 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 Joseph J. Ellis, Judge  
The Honorable David H. Beck, Judge  
Christy M. Jett, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia

The Honorable J. Maston Davis  
Chief Judge  
County of Spotsylvania Juvenile and Domestic Relations Court  
P. O. Box 1000  
Warsaw, VA 22572

Christy M. Jett  
Clerk of the Court  
County of Spotsylvania  
P. O. Box 157  
Spotsylvania, VA 22553

The Honorable Joseph J. Ellis, Judge  
County of Spotsylvania Juvenile and Domestic Relations Court  
P. O. Box 157  
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1 Report File  
1 Working Papers