



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

September 10, 2007

The Honorable Robert G. Woodson
Chief Judge
County of Cumberland General District Court
P.O. Box 24
Cumberland, VA 23040

The Honorable Michael M. Rand
Chief Judge
County of Cumberland Juvenile and
Domestic Relations District Court
P.O. Box 430
Halifax, VA 24558

The Honorable William L. Wellons, Judge
Magistrate Supervising Authority
Tenth Judicial District
11435 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 Cumberland District Court and the associated magistrates from the Tenth Judicial District for the period April 1, 2006 through March 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 the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable Marvin H. Dunkum, Judge
Carolyn Z. Helgeson, Clerk
William Oakes, Chief Magistrate
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia