



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

February 5, 2009

The Honorable Jacqueline F. Ward Talevi
Chief Judge
County of Roanoke General District Court
P. O. Box 997
Salem, VA 24153

Mr. Karl R. Hade
Executive Secretary
Office of the Executive Secretary
of the Supreme Court of Virginia

Audit Period: April 1, 2007 through September 30, 2008
Court System: County of Roanoke
Judicial District: Twenty-third
Magisterial Region: Second

We have audited the cash receipts and disbursements of the Clerk of the General District Court and the associated magistrates for this locality. Our primary objectives for both the Court and the Magistrates were to test the accuracy of financial transactions recorded on the applicable financial management system; evaluate internal controls; and test its compliance with significant state laws, regulations, and policies.

Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

Financial Matters

We noted no instances of improper recording and reporting of financial transactions in the Court's financial management system.

Internal Controls

We noted no matters involving internal control and its operation necessary to bring to management's attention.

Compliance

The results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance that are required to be reported.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:kmk

cc: The Honorable Vincent A. Lilly, Judge
Theresa A. Childress, Clerk
Kozou Webb, Regional Magistrate Supervisor
Raymond F. Leven, Chief Magistrate
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia