



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

November 17, 2006

The Honorable William W. Sharp
Chief Judge
County of Frederick Juvenile and
Domestic Relations District Court
5 N Kent Street
Winchester, VA 22601

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Frederick Juvenile and Domestic Relations District Court for the period April 1, 2005 through June 30, 2006.

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

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cc: The Honorable Elizabeth Kellas, Judge
Ann B. Lloyd, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia