



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

June 18, 2007

The Honorable Lucretia Carrico  
Chief Judge  
County of Nottoway General District Court  
35 East Tabb Street  
Petersburg, VA 23803

The Honorable James Hume  
Chief Judge  
County of Nottoway Juvenile and  
Domestic Relations District Court  
27 East Tabb Street  
Petersburg, VA 23803

The Honorable Thomas V. Warren  
Magistrate Supervising Authority  
Eleventh District Judicial District  
P.O. Box 25  
Nottoway, VA 23955

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Nottoway District Court and the associated magistrates from the Eleventh District Judicial District for the period October 1, 2005 through December 31, 2006.

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:jth

cc: The Honorable Garland Bigley, Judge  
The Honorable Valentine Southall, Jr., Judge  
Mary R. Childress, Clerk  
Sherry Grizzard, Chief Magistrate  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia