



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

October 23, 2006

The Honorable Robert H. Downer, Jr.  
Chief Judge  
City of Charlottesville General District Court  
P.O.Box 2677, 606 East Market Street  
Charlottesville, VA 22902-2677

The Honorable Paul M. Peatross Jr., Judge  
Magistrate Supervising Authority  
16th Judicial District  
501 East Jefferson St.  
Charlottesville, VA 22902

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Charlottesville General District Court and the associated magistrates from the 16th Judicial District 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 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 internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We discussed these comments with the Clerk and the Chief Magistrate and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

**AUDITOR OF PUBLIC ACCOUNTS**

WJK:jab

cc: The Honorable William G. Barkley, Judge  
The Honorable Edward K. Carpenter, Judge  
The Honorable Robert L. Morton, Judge  
Mary Alice Trimble, Clerk  
Cheryl Thompson, Chief Magistrate  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia