



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

June 19, 2006

The Honorable Stacey W. Moreau  
Chief Judge  
City of Danville Juvenile and  
Domestic Relations District Court  
P. O. Box 270  
Chatham, VA 24531

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Danville Juvenile and Domestic Relations District Court for the period January 1, 2005 through March 31, 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**

WJK:sks

cc: The Honorable Dale M. Wiley, Judge  
The Honorable Sarah A. Rice, Judge  
Donna C. Hyler, Clerk  
Paul Delosh, Director of Judicial Services  
Supreme Court of Virginia