



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

October 27, 2005

The Honorable Robert B. Phillips  
Chief Judge  
County of Accomack General District Court  
23371 Front Street, PO Box 276  
Accomack, VA 23301

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Accomack General District Court and the associated magistrates from the Two A Judicial District for the period July 1, 2004 through June 30, 2005.

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 on October 27, 2005 and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

**AUDITOR OF PUBLIC ACCOUNTS**

WJK:cam

cc: Anne P. Nicholson, Clerk  
Betty S. Wood, Chief Magistrate  
Paul Delosh, Director of Technical Assistance  
Supreme Court of Virginia