



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

July 31, 2003

The Honorable Daniel W. Bird Jr.  
Chief Judge  
County of Carroll General District Court  
245 S. 4th Street, Suite 205  
Wytheville, VA 24382

The Honorable Robert C. Viar, Jr.  
Chief Judge  
County of Carroll Juvenile and  
Domestic Relations District Court  
1 East Main Street Suite 305  
Christiansburg, VA 24073

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Carroll District Court for the period April 1, 2002 through March 31, 2003.

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/cam

cc: The Honorable Edward M. Turner III, Judge  
The Honorable J. L. Thompkins III, Judge  
Christine C. Beck, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia