

November 29, 2001

The Honorable Julian H. Raney, Jr.
Chief Judge
County of Roanoke General District Court
315 Church Avenue, 2nd Floor
Roanoke, VA 24008

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Roanoke General District Court for the period October 1, 2000 through September 30, 2001.

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:whb

cc: The Honorable George W. Harris, Jr., Judge
The Honorable Vincent A. Lilley, Judge
Theresa A. Childress, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
The Honorable Julian H. Raney, Jr.

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1 Report File
1 Working Papers