



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts**

**P.O. Box 1295**

**Richmond, Virginia 23218**

October 27, 2003

The Honorable Robert B. Edwards  
Chief Judge  
City of Suffolk General District Court  
P.O. Box 56  
Smithfield, VA 23430

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Suffolk General District Court for the period July 1, 2002 through June 30, 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 G. Blair Harry, Judge  
The Honorable James A. Moore, Judge  
Brenda Brown, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia