



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 31, 2006

The Honorable Garland L. Bigley
Chief Judge
County of Powhatan General District Court
3880D Old Buckingham Road
Powhatan, VA 23139

The Honorable Valentine W. Southall, Jr.
Chief Judge
County of Powhatan Juvenile and
Domestic Relations District Court
3880D Old Buckingham Road
Powhatan, VA 23139

The Honorable Thomas V. Warren
Magistrate Supervising Authority
Eleventh Judicial District
P.O. Box 62
Nottoway, VA 23955

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Powhatan District Court and the associated magistrates from the Eleventh Judicial District for the period January 1, 2005 through December 31, 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 the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:sks

cc: Gloria M. Blankenship, Clerk
Sherry Grizzard, Chief Magistrate
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia