



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

April 4, 2005

The Honorable Julia Taylor Cannon
Chief Judge
County of Rappahannock General District Court
P. O. Box 206
Washington, VA 22747

The Honorable Avelina S. Jacob
Chief Judge
County of Rappahannock Juvenile and
Domestic Relations District Court
P. O. Box 206
Washington, VA 22747

The Honorable James H. Chamblin
Magistrate Supervising Authority
Twentieth Judicial District
P. O. Box 123
Leesburg, VA 20178

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Rappahannock District Court and the associated magistrates from the Twentieth Judicial District for the period October 1, 2002 through December 31, 2004.

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.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:cam

cc: The Honorable Charles D. Foley, Judge
The Honorable H. Dudley, Payne, Jr., Judge
Patricia M. Davis, Clerk
Lawrence D. Black, Chief Magistrate
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia