



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

August 1, 2006

The Honorable Alfred O. Masters, Jr.
Chief Judge
City of Newport News General District Court
2500 Washington Avenue
Newport News, VA 23607

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Newport News General District Court for the period April 1, 2005 through March 31, 2006.

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:jth

cc: The Honorable Gary A. Mills, Judge
The Honorable Bryant L. Sugg, Judge
The Honorable Barry Logsdon, Judge
Rita R. Payne, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia