



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 20, 2001

The Honorable Louis K. Campbell
Chief Judge
County of Craig General District Court
Post Office Box 232
New Castle, VA

The Honorable John B. Curry III
Chief Judge
County of Craig Juvenile and
Domestic Relations District Court
Post Office Box 1028
Waynesboro, VA

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Craig 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/cam

cc: The Honorable Dudley J. Emmick, Jr.
M. Sue Helems, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia

Craig County Combined Courts

The Honorable Louis K. Campbell
Chief Judge
County of Craig General District Court
Post Office Box 232
New Castle, VA 24127

The Honorable John B. Curry III
Chief Judge
County of Craig Juvenile and Domestic Relations
Post Office Box 1028
Waynesboro, VA 22980

M. Sue Helems
Clerk of the Court
County of Craig
Post Office Box 232
New Castle, VA 24127

The Honorable Dudley J. Emmick, Jr.
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New Castle, VA 24127

Don Lucido
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Supreme Court of Virginia
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1 Report File
1 Working Papers