



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 20, 2006

The Honorable Edward M. Turner III
Chief Judge
County of Giles General District Court
100 East Main Street, Room 208
Floyd, VA 24091

The Honorable H. Lee Chitwood
Chief Judge
County of Giles Juvenile and
Domestic Relations District Court
45 Third Street, NW, Suite 103
Pulaski, VA 24301

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Giles District Court for the period April 1, 2004 through December 31, 2005.

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 Robert C. Viar, Jr., Judge
The Honorable Gino W. Williams, Judge
Yvette M. Pennington, Clerk
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia