



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

March 21, 2007

Honorable George A. Jones, Jr.  
Chief Judge  
County of Pittsylvania General District Court  
Box 695  
Chatham, VA 24531-0695

Honorable William N. Alexander, II  
Magistrate Supervising Authority  
Twenty second Judicial District  
P. O. Box 567  
Rocky Mount, VA 24151

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Pittsylvania General District Court and the associated magistrates from the Twenty second Judicial District for the period April 1, 2005 through December 31, 2006.

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 internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We discussed these comments with the Clerk and the Chief Magistrate and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:jth

cc: Jacqueline P. Brubaker, Clerk  
Joyce Williamson Crews, Chief Magistrate  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia