



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

January 15, 2008

The Honorable Julian H. Raney, Jr.
Chief Judge
City of Salem General District Court
305 E. Main St
Salem, VA 24153

The Honorable Joseph P. Bounds
Chief Judge
City of Salem Juvenile and
Domestic Relations District Court
315 Church Avenue
Roanoke, VA 24005

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Salem of Salem District Court for the period January 1, 2006 through September 30, 2007.

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:alp

cc: The Honorable Vincent A. Lilley, Judge
The Honorable Philip Trompeter, Judge
Carolyn W. Robbins, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia