



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

June 9, 2006

The Honorable E. Robert Giammittorio
Chief Judge
City of Alexandria General District Court
P.O. Box 20206
Alexandria, VA 22320

The Honorable Donald M. Haddock
Magistrate Supervising Authority
Eighteenth Judicial District
520 King Street
Alexandria, VA 22314

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Alexandria General District Court and the associated magistrates from the Eighteenth Judicial District for the period January 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 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 with the Chief Magistrate and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable Becky J. Moore, Judge
Margaret French, Clerk
George Ball, Chief Magistrate
Paul Delosh, Director of Judicial Services
Supreme Court of Virginia