



# Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

**Walter J. Kucharski, Auditor**

May 29, 2003

The Honorable Roger L. Morton  
Chief Judge  
County of Fluvanna General District Court  
135 West Cameron St.  
Culpeper, VA 22701

The Honorable Edward D. Berry  
Chief Judge  
County of Fluvanna Juvenile and  
Domestic Relations District Court  
P. O. Box 470  
Madison, VA 22727

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Fluvanna District Court for the period April 1, 2002 through March 31, 2003.

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:whb

cc: The Honorable William A. Talley, Jr., Judge  
The Honorable Susan L. Whitlock, Judge  
Robin L. Elliott, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia

The Honorable Roger L. Morton  
Chief Judge  
County of Fluvanna General District Court  
135 West Cameron St.  
Culpeper, VA 22701

The Honorable Edward D. Berry  
Chief Judge  
County of Fluvanna Juvenile and Domestic Relations  
P. O. Box 470  
Madison, VA 22727

Robin L. Elliott  
Clerk of the Court  
County of Fluvanna  
P. O. Box 417  
Palmyra, VA 22963

The Honorable William A. Talley, Jr., Judge  
P. O. Box 417  
Palmyra, VA 22963

The Honorable Susan L. Whitlock, Judge  
P. O. Box 417  
Palmyra, VA

Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
dlucido@courts.state.va.us

- 1 Report File
- 1 Working Papers