



Commonwealth of Virginia

Walter J. Kucharski, Auditor

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

May 8, 2003

The Honorable John R. Stevens
Chief Judge
County of Caroline General District Court
P.O. Box 180
Fredericksburg, VA 22404

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Caroline General 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 Gordon F. Willis, Judge
Terry M. Southworth, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia

The Honorable John R. Stevens
Chief Judge
County of Caroline General District Court
P.O. Box 180
Fredericksburg, VA 22404

Terry M. Southworth
Clerk of the Court
County of Caroline General District Court
P.O. Box 511
Bowling Green, VA 22427

The Honorable Gordon F. Willis, Judge
County of Caroline General District Court
P. O. Box 339
Spotsylvania, VA 22553

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

1 Report File
1 Working Papers