



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 4, 2007

The Honorable Norman devMorrison
Chief Judge
Rockingham General District Court
P. O. Box 612
Berryville, VA 22611

The Honorable John J. McGrath, Jr.
Magistrate Supervising Authority
Twenty-Six Judicial District
5 North Kent Street
Winchester, VA 22801

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Rockingham General District Court and the associated magistrates from the Twenty-Six Judicial District Judicial District for the period January 1, 2006 through March 31, 2007.

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:clj

cc: The Honorable John A. Paul, Judge
The Honorable William D. Heatwole, Judge
Bonnie L. Simmons, Clerk
Monica L. Martin, Chief Magistrate, Chief Magistrate
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia