



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

June 28, 2002

The Honorable Roger L. Morton  
Chief Judge  
City of Charlottesville General District Court  
135 West Cameron Street  
Culpepper, VA 22701

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Charlottesville General District Court for the period April 1, 2001 through March 31, 2002.

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 Robert H. Downer, Jr., Judge  
W. Carlton Calk, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia

The Honorable Roger L. Morton  
Chief Judge  
City of Charlottesville General District Court  
135 West Cameron Street  
Culpepper, VA 22701

W. Carlton Calk  
Clerk of the Court  
City of Charlottesville  
P.O. Box 2677  
Charlottesville, VA 22902

The Honorable Robert H. Downer, Jr., Judge  
P.O. Box 2677  
Charlottesville, VA 22902

Don Lucido  
Director of Technical Assistance  
Supreme Court of Virginia  
North Ninth Street  
Richmond, Virginia 23219

1 Report File  
1 Working Papers