



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

February 27, 2006

The Honorable Elizabeth S. Wills
Chief Judge
County of Wise Juvenile and
Domestic Relations District Court
P.O. Box 2320
Wise, VA 24293

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Wise Juvenile and Domestic Relations District Court for the period October 1, 2004 through December 31, 2005.

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:sks

cc: The Honorable James Michael Shull, Judge
V. Jane Dorton, Clerk
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia