



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
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April 7, 2005

The Honorable Morton V. Whitlow
Chief Judge
City of Portsmouth General District Court
P.O. Box 129
Portsmouth, VA 23705

The Honorable Johnny E. Morrison
Magistrate Supervising Authority
Third Judicial District
P.O. Box 1217
Portsmouth, VA 23705

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Portsmouth General District Court and the associated magistrates from the Third Judicial District for the period January 1, 2004 through December 31, 2004.

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 with the Chief Magistrate on April 5, 2005 and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:cam

cc: The Honorable S. Lee Morris, Judge
Thomas E. Neary, Clerk
Loretta Reese, Chief Magistrate
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia