



# Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

October 22, 2004

The Honorable Robert B. Edwards  
Chief Judge  
City of Suffolk General District Court  
P.O. Box 122  
Isle of Wight, VA 23397-0122

The Honorable Robert B. Edwards  
Magistrate Supervising Authority  
Fifth Judicial District  
P.O. Box 122  
Isle of Wight, VA 23397-0122

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Suffolk General District Court and the associated magistrates from the Fifth Judicial District for the period July 1, 2003 through June 30, 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 on October 22, 2004 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 G. Blair Harry, Judge  
The Honorable James A. Moore, Judge  
Brenda C. Brown, Clerk  
Paul Delosh, Director of Technical Assistance  
Supreme Court of Virginia