



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

December 27, 2007

The Honorable Hon. Norman deV. Morrison
Chief Judge
County of Shenandoah
General District Court
P. O. Box 612, 104 N. Church Street
Berryville, VA 22611

The Honorable Marvin Hillsman
Chief Judge
County of Shenandoah Juvenile and
Domestic Relations District Court
53 Court Square Suite 214
Harrisonburg, 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 Shenandoah District Court and the associated magistrates from the Twenty-sixth District Judicial District for the period January 1, 2006 through September 30, 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 the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alp

cc: Hon. Norman deV. Morrison, Judge
Hon. W. Dale Houff, Judge
Hon. William H. Logan, Jr. Judge
Nikki W. Taylor, Clerk
Monica Martin, Chief Magistrate
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia