



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

September 18, 2002

The Honorable John R. Stevens  
Chief Judge  
City of Fredericksburg General District Court  
P. O. Box 180  
Fredericksburg, VA 22404-0180

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Fredericksburg General District Court for the period for the period April 1, 2001 through June 30, 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 Peter L. Tribble, Judge  
The Honorable Andrew J. Ellis, Judge  
Royal P. Schmidt, Jr., Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia

The Honorable John R. Stevens  
Chief Judge  
City of Fredericksburg General District Court  
P. O. Box 180  
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Royal P. Schmidt, Jr.  
Clerk of the Court  
City of Fredericksburg  
P. O. Box 180  
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The Honorable Peter L. Tribble, Judge  
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Bowling Green, VA 22427

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Don Lucido  
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1 Report File  
1 Working Papers