



# Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

**Walter J. Kucharski, Auditor**

November 5, 2007

The Honorable John Marshall  
Chief Judge  
County of Henrico General District Court  
P. O. Box 27032  
Richmond, VA 23272

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Henrico General District Court and the associated magistrates from the 14th Judicial District for the period April 1, 2006 through June 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 internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We discussed these comments with the Clerk and the Chief Magistrate and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable L. Neil Steverson, Judge  
The Honorable Archer L. Yeatts, Jr., Judge  
The Honorable James S. Yoffy, Judge  
Lawrence G. Sprader, Clerk  
William J. Conner, Sr., Chief Magistrate  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia