



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

June 18, 2007

The Honorable R. Larry Lewis  
Chief Judge  
County/City of Wise/Norton General District Court  
P.O. Box 306  
Jonesville, VA 24263

The Honorable John Kilgore  
Magistrate Supervising Authority  
Thirtieth Judicial District  
104 East Jackson Street, Suite 9  
Gate City, VA 24251

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County/City of Wise/Norton General District Court and the associated magistrates from the Thirtieth Judicial District for the period October 1, 2005 through March 31, 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:jth

cc: The Honorable Chadwick S. Dotson, Judge  
Jean C. Sparks, Clerk  
Ruth E. Hale, Chief Magistrate  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia