



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

May 13, 2002

The Honorable J. Dean Lewis  
Chief Judge  
County of Caroline Juvenile and  
Domestic Relations District Court  
P.O. Box 157  
Spotsylvania, VA 22553

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Caroline Juvenile and Domestic Relations District Court for the period April 1, 2001 through March 31, 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 Larry E. Gilman, Judge  
The Honorable David F. Peterson, Judge  
The Honorable Joseph Ellis, Judge  
Terry J. Andrews, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia

The Honorable J. Dean Lewis  
Chief Judge  
County of Caroline Juvenile and Domestic Relations Court  
P.O. Box 157  
Spotsylvania , VA 22553

Terry J. Andrews  
Clerk of the Court  
County of Caroline  
P.O. Box 462  
Bowling Green , VA 22427

The Honorable Larry E. Gilman, Judge  
P.O. Box 86  
Hanover, VA 23069

The Honorable David F. Peterson, Judge  
701 Princess Anne Street  
Fredericksburg, VA 22401

The Honorable Joesph Ellis, Judge  
P.O. Box 157  
Spotsylvania, VA 22553

Don Lucido  
Director of Technical Assistance  
Supreme Court of Virginia  
North Ninth Street  
Richmond, Virginia 23219

1 Report File  
1 Working Papers

The Honorable  
Chief Judge  
of Juvenile and  
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, VA

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, Clerk  
Don Lucido, Director of Technical Assistance

Supreme Court of Virginia

The Honorable  
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Clerk of the Court  
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