



# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

March 4, 2005

The Honorable Roger L. Morton  
Chief Judge  
County of Louisa General District Court  
135 West Cameron Street  
Culpeper, VA 22701

The Honorable Edward DeJarnett Berry  
Chief Judge  
County of Louisa Juvenile and  
Domestic Relations District Court  
P. O. Box 470  
Madison, VA 22727-0470

The Honorable Daniel R. Bouton  
Magistrate Supervising Authority  
Sixteenth Judicial District  
P. O. Box 230  
Orange, VA 22960

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Louisa District Court and the associated magistrates from the Sixteenth Judicial District for the period January 1, 2004 through December 31, 2004.

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:slb

cc: The Honorable Edward K. Carpenter, Judge  
The Honorable Susan L. Whitlock, Judge  
Gail O. Proffitt, Clerk  
Cheryl A. Thompson, Chief Magistrate  
Paul Delosh, Director of Technical Assistance  
Supreme Court of Virginia