



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

November 21, 2006

The Honorable Norman DeV Morrison
Chief Judge
County of Warren General District Court
P. O. Box 612
Berryville, VA 22611

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Warren General District Court and the associated magistrates from the 26th District Judicial District for the period October 1, 2005 through September 30, 2006.

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

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cc: The Honorable W. Dale Houff, Judge
Pam Kidwell, Clerk
Monica Martin, Chief Magistrate
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia