



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

October 8, 2003

The Honorable J. Larry Palmer  
Chief Judge  
City of Emporia General District Court  
315 South Main Street  
Emporia, VA 23847

The Honorable Charles Perkinson, Jr.  
Chief Judge  
City of Emporia Juvenile and  
Domestic Relations District Court  
315 South Main Street  
Emporia, VA 23847

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Emporia District Court for the period April 1, 2002 through June 30, 2003.

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/cam

cc: The Honorable Theodore Burr, Judge  
Nancy E. Roach, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia