



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

September 4, 2007

The Honorable John Gregory Mooney  
Chief Judge  
County of Rockbridge General District Court  
Alleghany Combined, P. O. Box 139  
Covington, VA 24426

The Honorable Paul A. Tucker  
Chief Judge  
County of Rockbridge Juvenile and  
Domestic Relations District Court  
P. O. Box 858  
Fincastle, VA 24090-0858

The Honorable John Gregory Mooney, Judge  
Magistrate Supervising Authority  
Twenty-fifth Judicial District  
Alleghany Combined, P. O. Box 139  
Covington, VA 24426

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Rockbridge District Court and the associated magistrates from the Twenty-fifth Judicial District for the period January 1, 2006 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 the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

The Honorable John Gregory Mooney, Chief Judge  
The Honorable Paul A. Tucker, Chief Judge  
The Honorable John Gregory Mooney, Judge Magistrate Supervising Authority  
September 4, 2007  
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We acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable Gordon F. Saunders, Judge  
The Honorable Anita D. Filson, Judge  
Martha L. Campbell, Clerk  
Ray B. Fitzgerald, Chief Magistrate  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia