



Commonwealth of Virginia

Walter J. Kucharski, Auditor

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

July 6, 2006

The Honorable George A. Jones, Jr.
Chief Judge
City of Danville General District Court
P. O. Box 695
Chatham, VA 24531

The Honorable William N. Alexander, II
Magistrate Supervising Authority
Twenty-second Judicial District
P. O. Box 601
Rocky Mount, VA 24151

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Danville General District Court and the associated magistrates from the Twenty-second Judicial District for the period January 1, 2005 through March 31, 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

WJK:sks

cc: The Honorable M. Lee Stilwell, Jr., Judge
Jean E. O'Brien, Clerk
Joyce Crews, Chief Magistrate
Paul Delosh, Director of Judicial Services
Supreme Court of Virginia