



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

December 19, 2001

The Honorable G.R. Beck  
Chief Judge  
County of Nottoway General District Court  
35 E. Tabb Street  
Petersburg, VA

The Honorable Valentine Southall, Jr.  
Chief Judge  
County of Nottoway Juvenile and  
Domestic Relations District Court  
P.O. Box 24  
Amelia, VA

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Nottoway District Court for the period July 1, 2000 through September 30, 2001.

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 Garland Bigley, Judge  
Nancy P. Derrick, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia

Nottoway Combined Courts

The Honorable G. R. Beck  
Chief Judge  
County of Nottoway General District Court  
35 E. Tabb Street  
Petersburg, VA 23803

The Honorable Valentine Southall, Jr.  
Chief Judge  
County of Nottoway Juvenile and Domestic Relations  
P. O. Box 24  
Amelia, VA 23002

Nancy P. Derrick  
Clerk of the Court  
County of Nottoway  
P. O. Box 25  
Nottoway, VA 23955

The Honorable Garland Bigley  
P. O. Box 280  
Dinwiddie, VA 23841

Don Lucido  
Director of Technical Assistance  
Supreme Court of Virginia  
North Ninth Street  
Richmond, Virginia 23219

1 Report File  
1 Working Papers