



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

October 9, 2001

The Honorable R. Bruce Long
Chief Judge
County of York General District Court
P. O. Box 873
Gloucester, VA 23061-0873

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of York General District Court for the period October 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:kva

cc: The Honorable Merlin M. Renne
The Honorable J. R. Zepkin
Barbara Studebaker, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia

The Honorable R. Bruce Long
Chief Judge
County of York General District Court
P. O. Box 316
Yorktown, VA 23690-0316

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Clerk of the Court
County of York General District Court
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Don Lucido
Director of Technical Assistance
Supreme Court of Virginia
North Ninth Street
Richmond, Virginia 23219

1 Report File
1 Working Papers