



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

January 15, 2002

The Honorable L. Neil Steverson  
Chief Judge  
County of Henrico General District Court  
P.O. Box 27032  
Richmond, VA 23273

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Henrico General District Court for the period January 1, 2001 through December 31, 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:whb

cc: The Honorable Burnett Miller III, Judge  
The Honorable C. Rodney Chapman, Judge  
The Honorable Archer L. Yeatts, III, Judge  
Lawrence G. Sprader, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia

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Don Lucido  
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1 Report File  
1 Working Papers