Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

June 1, 2009

The Honorable W. Dale Houff
Chief Judge
County of Page General District Court
116 South Court Street, Suite B
Luray, VA 22835

Mr. Karl R. Hade
Executive Secretary
Office of the Executive Secretary
of the Supreme Court of Virginia

Audit Period:	January 1, 2007 through December 31, 2008
Court System:	County of Page
Judicial District:	Twenty-Sixth
Magisterial Region:	Twenty-Sixth

We have audited the cash receipts and disbursements of the Clerk of the General District Court and the associated magistrates for this locality. Our primary objectives for both the Court and the Magistrates were to test the accuracy of financial transactions recorded on the applicable financial management system; evaluate internal controls; and test its compliance with significant state laws, regulations, and policies.

Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

Financial Matters

We noted no instances of improper recording and reporting of financial transactions in the Court's financial management system.

Internal Controls

We noted no matters involving internal control and its operation necessary to bring to management's attention.

Compliance

The results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance that are required to be reported.

We acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kmk

cc: The Honorable W. Dale Houff, Judge
Nicole Dinges, Clerk
Cheryl A. Thompson, Regional Magistrate Supervisor
Monica Martin, Chief Magistrate
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia