

Commonwealth of Hirginia

Walter J. Kucharski, Auditor

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

October 29, 2006

The Honorable A. Ellen White Chief Judge County of Campbell Juvenile and Domestic Relations District Court P.O. Box 220 Rustburg, VA 24588

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Campbell Juvenile and Domestic Relations District Court for the period October 1, 2004 through June 30, 2006.

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:jab

 cc: The Honorable Kenneth W. Farrar Dawn C. Williams, Clerk
Paul F. DeLosh, Director of Judicial Services Supreme Court of Virginia