



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

June 30, 2006

The Honorable Robert H. Downer, Jr.
Chief Judge
County of Fluvanna General District Court
P. O. Box 2677
Charlottesville, VA 22902

The Honorable Edward D. Berry
Chief Judge
County of Fluvanna Juvenile and
Domestic Relations District Court
350 Park Street
Charlottesville, VA 22902

The Honorable Daniel R. Bouton
Magistrate Supervising Authority
16th Judicial District Judicial District
P. O. Box 230
Orange, VA 22960

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Fluvanna District Court and the associated magistrates from the 16th Judicial District for the period April 1, 2004 through March 31, 2006.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test 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 and the Magistrates properly stated, in all material respects, the amounts recorded and reported in the financial management system and in the Magistrates' records; 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 and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:sks

cc: The Honorable Roger L. Morton, Judge
The Honorable Dwight D. Johnson, Judge
Robin L. Elliott, Clerk
Cheryl A. Thompson, Chief Magistrate
Paul Delosh, Director of Judicial Services
Supreme Court of Virginia