



# Commonwealth of Virginia

**Auditor of Public Accounts**

**P.O. Box 1295**

**Richmond, Virginia 23218**

**Walter J. Kucharski, Auditor**

July 12, 2004

The Honorable Julian H. Raney, Jr.  
Chief Judge  
County of Roanoke General District Court  
315 Church Avenue, 2nd Floor  
Roanoke, VA 24016

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Roanoke General District Court for the period October 1, 2002 through March 31, 2004.

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:aom

cc: The Honorable George W. Harris, Jr.,  
The Honorable Vincent A. Lilley,  
Theresa A. Childress, Clerk  
Paul Delosh, Director of Technical Assistance  
Supreme Court of Virginia