



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

March 19, 2007

The Honorable J. Gregory Mooney  
Chief Judge  
County of Alleghany General District Court  
P. O. Box 139  
Covington, VA 24426

The Honorable Paul A. Tucker  
Chief Judge  
County of Alleghany Juvenile and  
Domestic Relations District Court  
P. O. Box 858  
Fincastle, VA 24090-0205

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Alleghany District Court for the period July 1, 2005 through December 31, 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:whb

cc: The Honorable Charles L. Ricketts, III, Judge  
Susan S. Hutchison, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

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Susan S. Hutchison  
Clerk of the Court  
County of Alleghany  
P. O. Box 139  
Covington, VA 24426-0139

The Honorable Charles L. Ricketts, III, Judge  
P. O. Box 1336  
Staunton, VA 24402

Paul F. DeLosh, Director of Judicial Services  
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- 1 Report File
- 1 Working Papers