



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

July 30, 2004

The Honorable R. Morgan Armstrong
Chief Judge
City of Martinsville General District Court
3160 Kings Mountain Road, Suite A
Martinsville, VA 24112

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Martinsville General District Court for the period April 1, 2003 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 G. Carter Greer, Judge
Opal R. Hall, Clerk
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia