



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

May 20, 2005

The Honorable R. Bruce Long  
Chief Judge  
City of Williamsburg  
James City County General District Court  
P.O. Box 873  
Gloucester, VA 23061-0873

The Honorable William H. Shaw II  
Magistrate Supervising Authority  
Ninth Judicial District  
P.O. Box 576  
Gloucester, VA 23017-0576

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Williamsburg - James City County General District Court and the associated magistrates from the Ninth Judicial District for the period April 1, 2004 through March 31, 2005.

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 internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We discussed these comments with the Clerk on May 19, 2005 and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

**AUDITOR OF PUBLIC ACCOUNTS**

WJK:cam

cc: The Honorable Colleen K. Killilea, Judge  
Brenda Sumner, Clerk  
William J. Poggione, Chief Magistrate  
Paul Delosh, Director of Technical Assistance  
Supreme Court of Virginia