



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

December 21, 2005

The Honorable Edward M. Turner, III
Chief Judge
City of Radford General District Court
P. O. Box 698
Hillsville, VA 24343

The Honorable H. Lee Chitwood
Chief Judge
City of Radford Juvenile and
Domestic Relations District Court
45 Third Street
Pulaski, VA 24301

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Radford District Court and the associated magistrates from the Judicial District for the period April 1, 2004 through September 30, 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 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 John C. Quigley, Jr., Judge
The Honorable Robert C. Viar, Jr., Judge
Debra C. Bostic, Clerk
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia