



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

September 21, 2004

The Honorable Garland Bigley
Chief Judge
County of Nottoway General District Court
P.O. Box 280
Dinwiddie, VA 23841

The Honorable Thomas V. Warren
Magistrate Supervising Authority
Eleventh Judicial District
Post Office Box 25
Nottoway, VA 23955-0025

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Nottoway General District Court and the associated magistrates from the Eleventh Judicial District for the period January 1, 2003 through June 30, 2004.

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 and the Chief Magistrate on September 21, 2004 and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:slb

cc: Nancy P. Derrick, Clerk
Sherry Joy Grizzard, Chief Magistrate
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia