



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

April 4, 2007

The Honorable J. Larry Palmer  
Chief Judge  
City of Emporia General District Court  
315 South Main Street  
Emporia, VA 23847

The Honorable Charles Perkinson, Jr.  
Chief Judge  
City of Emporia Juvenile and  
Domestic Relations District Court  
315 South Main Street  
Emporia, VA 23847

The Honorable J. Larry Palmer  
Magistrate Supervising Authority  
Sixth Judicial District  
315 South Main Street  
Emporia, VA 23847

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Emporia District Court and the associated magistrates from the Sixth Judicial District for the period October 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 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:jth

cc: The Honorable Theodore J. Burr, Jr., Judge  
Nancy E. Roach, Clerk  
David L. Harless, Chief Magistrate  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia