



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 10, 2007

The Honorable J. Larry Palmer
Chief Judge
County of Brunswick General District Court
100 East Broadway
Hopewell, VA 23860

The Honorable Carson Saunders
Chief Judge
County of Brunswick Juvenile and
Domestic Relations District Court
315 South Main Street
Emporia, VA 23847

The Honorable Samuel E. Campbell, Judge
Magistrate Supervising Authority
Sixth Judicial District
P.O. Box 280
Prince George, VA 23875

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Brunswick District Court and the associated magistrates from the Sixth Judicial District for the period April 1, 2006 through March 31, 2007.

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:clj

cc: The Honorable Kenneth Nye, Judge
The Honorable Theodore Burr, Judge
Elaine Maitland, Clerk
David Harless, Chief Magistrate
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia