



# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

January 15, 2008

The Honorable Patrick R. Johnson  
Chief Judge  
County of Russell General District Court  
P. O. Box 654  
Grundy, VA 24614

The Honorable John Farmer  
Chief Judge  
County of Russell Juvenile and  
Domestic Relations District Court  
P.O. Box 128  
Clintwood, VA 24228

The Honorable The Honorable Michael L. Moore  
Magistrate Supervising Authority  
Twenty-ninth Judicial District  
P.O. Box 435  
Lebanon, VA 24266

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Russell District Court and the associated magistrates from the Twenty ninth Judicial District for the period January 1, 2006 through September 30, 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:alp

cc: Kathy Vance, Clerk  
Edward A. Matney, Chief Magistrate  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia