



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

January 29, 2002

The Honorable Larry E. Gilman  
Chief Judge  
County of Hanover Juvenile and  
Domestic Relations District Court  
P. O. Box 86  
Hanover, VA 23069

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Hanover Juvenile and Domestic Relations District Court for the period January 1, 2001 through December 31, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its 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 properly stated, in all material respects, the amounts recorded and reported in the financial management system; 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 during this engagement.

**AUDITOR OF PUBLIC ACCOUNTS**

WJK:whb

cc: Larry E. Gilman, Chief Judge  
Bonnie S. Goff, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia

The Honorable Larry E. Gilman  
Chief Judge  
County of Hanover Juvenile and Domestic Relations Court  
P. O. Box 86  
Hanover, VA 23069

Bonnie S. Goff  
Clerk of the Court  
County of Hanover  
P. O. Box 86  
Hanover, VA 23069

Don Lucido  
Director of Technical Assistance  
Supreme Court of Virginia  
North Ninth Street  
Richmond, Virginia 23219

1 Report File  
1 Working Papers