



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

August 6, 2004

The Honorable David S. Whitacre
Chief Judge
County of Rockingham General District Court
5 North Kent Street
Winchester, VA 22601

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Rockingham General District Court for the period April 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; 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:aom

cc: The Honorable John A. Paul, Judge,
Bonnie L. Simmons, Clerk
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia