



# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

May 20, 2004

The Honorable Roger L. Morton  
Chief Judge  
County of Greene General District Court  
135 W. Cameron Street  
Culpeper, VA 22701

The Honorable Edward. DeJ. Berry  
Chief Judge  
County of Greene Juvenile and  
Domestic Relations District Court  
411 East High Street  
Charlottesville, VA 22901

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Greene District Court for the period January 1, 2003 through December 31, 2003.

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:cam

cc: The Honorable William G. Barkley, Judge  
The Honorable Susan L. Whitlock, Judge  
Ellen S. Collier, Clerk  
Paul Delosh, Director of Technical Assistance  
Supreme Court of Virginia