Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

April 23, 2007

The Honorable Colon H. Whitehurst
Chief Judge
City of Chesapeake General District Court
307 Albemarle Drive, Suite 100A
Chesapeake, VA 23322-5573

The Honorable Colon H. Whitehurst
Magistrate Supervising Authority
First Judicial District Judicial District
307 Albemarle Drive, Suite 100A
Chesapeake, VA 23322-5573

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Chesapeake General District Court and the associated magistrates from the First Judicial District Judicial District for the period October 1, 2005 through December 31, 2006.

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 internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We discussed these comments with the Clerk and the Chief Magistrate, and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb
cc: The Honorable Robert R. Carter, Judge
        The Honorable David L. Williams, Judge
        The Honorable Timothy S. Wright, Judge
        Deborah Ellington, Clerk
        Fred L. Jackson, Chief Magistrate
        Paul F. DeLosh, Director of Judicial Services
          Supreme Court of Virginia