



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 10, 2007

The Honorable R. Larry Lewis
Chief Judge
County of Lee General District Court
P. O. Box 306
Jonesville, VA 24263

The Honorable Elizabeth S. Wills
Chief Judge
County of Lee Juvenile and
Domestic Relations District Court
P. O. Box 2320
Wise, VA 24293

The Honorable John C. Kilgore
Magistrate Supervising Authority
Thirtieth Judicial District
104 East Jackson Street, Suite 2
Gate City, VA 24251

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Lee District Court and the associated magistrates from the Thirtieth Judicial District for the period January 1, 2006 through September 28, 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: Sammie R. Horton, Clerk
Ruth E. Hale, Chief Magistrate
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia