



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

June 6, 2001

The Honorable J. Martin Bass  
Chief Judge  
County of Caroline Juvenile and  
Domestic Relations District Court  
P.O. Box 400  
Henrico, VA 22555-0400

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Caroline Juvenile and Domestic Relations District Court for the period of October 1, 1999 through March 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: The Honorable Larry E. Gilman, Judge  
The Honorable David F. Peterson, Judge  
The Honorable Joseph Ellis, Judge  
Terry J. Andrews, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia

The Honorable J. Martin Bass  
Chief Judge  
County of Caroline Juvenile and Domestic Relations Court  
P.O. Box 400  
Henrico, VA 22555-0400

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The Honorable Larry E. Gilman, Judge  
P.O. Box 86  
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The Honorable David F. Peterson, Judge  
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The Honorable Joesph Ellis, Judge  
P.O. Box 157  
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1 Report File  
1 Working Papers