



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

October 28, 2003

The Honorable John R. Stevens
Chief Judge
County of Hanover General District Court
P. O. Box 180
Fredericksburg, VA 22404-0180

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Hanover General District Court and the Fifteenth Judicial District Magistrates Office for the period January 1, 2002 through June 30, 2003.

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 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 Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:cam

cc: The Honorable Peter L. Tribler, Judge
Judy S. Ragsdale, Clerk
Phillip R. Hemming, Chief Magistrate
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia