



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts**

**P.O. Box 1295**

**Richmond, Virginia 23218**

May 23, 2003

The Honorable F.H. Combs  
Chief Judge  
County of Buchanan General District Court  
P.O. Box 566  
Tazewell, VA 24651

The Honorable Teresa Chafin  
Chief Judge  
County of Buchanan Juvenile and  
Domestic Relations District Court  
P.O. Box 65  
Lebanon, VA 24266

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Buchanan District Court for the period April 1, 2002 through March 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 John Farmer, Judge  
The Honorable Patrick R. Johnson, Judge  
Karen M. Crouse, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia