June 25, 2000

The Honorable J. D. Forsyth
Chief Judge
County of Fauquier General District Court
18 E. Market Street, 2nd Floor
Leesburg, VA 20176

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Fauquier General District Court for the period July 1, 1997 through September 30, 1999.

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. However, we noted a weakness in internal controls and noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Reconcile Magistrate Bank Accounts Monthly

Magistrates Harding, Owens, Conneen, and Bush did not perform bank reconciliations for the entire audit period. Failure to perform bank reconciliations could lead to errors going undetected. Also Magistrate Bush could not locate bank reconciliations for 1998. Each magistrate should perform monthly bank reconciliations and keep all records as required by Chapter X of the Virginia Magistrate's Manual. The Chief Magistrate should immediately implement procedures to ensure that all magistrates perform monthly bank reconciliations.

We discussed these comments with the Clerk on February 18, 2000, and we acknowledge the cooperation extended to us by the court during this engagement.

<div align="center">AUDITOR OF PUBLIC ACCOUNTS</div>

WJK:whb

cc: Charles B. Foley
       Sandra K. Ramey, Clerk
       Don Lucido, Director of Technical Assistance
         Supreme Court of Virginia
       LeAnne Lane, Court Analyst
         Supreme Court of Virginia