



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

April 29, 2004

The Honorable J. Larry Palmer  
Chief Judge  
County of Brunswick General District Court  
100 East Broadway  
Hopewell, VA 23860

The Honorable Charles A. Perkinson  
Chief Judge  
County of Brunswick Juvenile and  
Domestic Relations District Court  
202 N. Main Street  
Lawrenceville, VA 23868

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Brunswick District Court for the period January 1, 2003 through December 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.

A handwritten signature in black ink, appearing to read "Walter J. Kucharski".

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc: The Honorable Theodore J. Burr, Jr., Judge  
The Honorable Kenneth W. Nye, Judge  
Elaine E. Maitland, Clerk  
Paul Delosh, Director of Technical Assistance  
Supreme Court of Virginia

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Elaine E. Maitland  
Clerk of the Court  
County of Brunswick  
202 North Main Street  
Lawrenceville, VA 23868

The Honorable Theodore J. Burr, Jr., Judge  
315 South Main Street  
Emporia, VA 23847

The Honorable Kenneth W. Nye, Judge  
100 E. Broadway  
Hopewell, VA 23860

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- 1 Report File
- 1 Working Papers