



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

May 16, 2007

The Honorable Gino W. Williams
Chief Judge
County of Grayson General District Court
1 East Main Street, Suite 201
Christiansburg, VA 24073

The Honorable H. Lee Chitwood
Chief Judge
County of Grayson Juvenile and
Domestic Relations District Court
225 South 4th Street, Suite 204
Wytheville, VA 24382

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Grayson District Court for the period October 1, 2005 through March 31, 2007.

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: Randal J. Duncan, Judge
M. Keith Blankenship, Judge
Lizabeth H. Holdaway, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia