



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

February 25, 2008

The Honorable Lucretia Carrico
Chief Judge
County of Dinwiddie General District Court
35 E. Tab Street
Petersburg, VA 23803

The Honorable James Hume
Chief Judge
County of Dinwiddie Juvenile and
Domestic Relations District Court
27 E. Tab Street
Petersburg, VA 23803

The Honorable Thomas V. Warren
Magistrate Supervising Authority
Eleventh District Judicial District
PO Box 25
Nottoway, VA 23955

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Dinwiddie District Court and the associated magistrates from the Eleventh District Judicial District for the period October 1, 2006 through December 31, 2007.

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 in the Magistrates' records; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

The Honorable Lucretia Carrico
The Honorable James Hume
The Honorable Thomas V. Warren
February 25, 2008
Page Two

We acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:wdh

cc: The Honorable Paul Sella, Judge
The Honorable W. Southall Valentine, Judge
Sandra B. Sneade, Clerk
David Tillar, Chief Magistrate
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia