



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

October 27, 2003

The Honorable Thomas J. Kelley, Jr.  
Chief Judge  
City of Falls Church General District Court  
1425 North Courthouse Road  
Arlington, VA 22201

The Honorable George D. Varoutsos  
Chief Judge  
City of Falls Church Juvenile and  
Domestic Relations District Court  
1425 North Courthouse Road  
Arlington, VA 22201

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Falls Church District Court for the period October 1, 2002 through September 30, 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

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October 27, 2003  
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cc:     The Honorable Dorothy H. Clarke, Judge  
          The Honorable Karen A. Henenberg, Judge  
          The Honorable Richard J. McCue, Judge  
          Kathleen S. Hall, Clerk  
          Don Lucido, Director of Technical Assistance  
          Supreme Court of Virginia