



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

May 30, 2008

The Honorable Gordon A. Wilkins
Chief Judge
County of Essex
General District Court
P.O. Box 339
Spotsylvania, VA 22553

The Honorable Larry E. Gilman
Chief Judge
County of Essex Juvenile and
Domestic Relations District Court
P.O. Box 86
Hanover, VA 23069

The Honorable Gordon A. Wilkins
Magistrate Supervising Authority
Fifteenth Judicial District
P.O. Box 339
Spotsylvania, VA 22553

Audit Period: July 1, 2006 to March 31, 2008
Court System: County of Essex
Judicial District: Fifteenth

We have audited the cash receipts and disbursements of the Clerk of the Combined General District Court and the associated Magistrates for this locality. Our primary objectives for both the Court and the Magistrates were to test the accuracy of financial transactions recorded on the applicable financial management system; evaluate internal controls; and test its compliance with significant state laws, regulations, and policies.

Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

Financial Matters

We noted no instances of improper recording and reporting of financial transactions in the Court's financial management system.

Internal Controls

We noted no matters involving internal control and its operation necessary to bring to management's attention.

Compliance

The results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance that are required to be reported.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:kmk

cc: The Honorable J. Maston Davis, Judge
Dee B. Davis, Clerk
Philip Hemming, Chief Magistrate
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

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Philip Hemming, Chief Magistrate
Fifteenth Judicial District
P.O. Box 1120
Stafford, VA 22555

The Honorable J. Maston Davis, Judge
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1 Report File
1 Working Papers