



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

May 30, 2001

The Honorable Gammiel Poindexter
Chief Judge
City of Emporia General District Court
315 S. Main Street
Emporia, VA 23847

The Honorable Charles A. Perkinson, Jr.
Chief Judge
City of Emporia Juvenile and
Domestic Relations District Court
315 S. Main Street
Emporia, VA 23847

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Emporia District Court for the period October 1, 1999 through March 31, 2001.

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:aom

cc: The Honorable Larry Palmer, Judge
The Honorable Kenneth Nye, Judge
Nancy E. Roach, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia