



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

January 19, 2006

The Honorable Julian H. Raney, Jr.  
Chief Judge  
City of Salem General District Court  
305 East Main Street  
Salem, VA 24153

The Honorable Joseph P. Bounds  
Chief Judge  
City of Salem Juvenile and  
Domestic Relations District Court  
315 Church Avenue  
Roanoke, VA 24016-5007

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Salem District Court for the period April 1, 2004 through December 31, 2005.

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:sks

cc: The Honorable Vincent A. Lilley, Judge  
The Honorable Philip Trompeter, Judge  
Carolyn W. Robbins, Clerk  
Paul Delosh, Director of Technical Assistance  
Supreme Court of Virginia