



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 12, 2000

The Honorable Dale H. Harris
Chief Judge
County of Nelson Juvenile and
Domestic Relations District Court
Post Office Box 757
Lynchburg, VA 24505

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Nelson Juvenile and Domestic Relations District Court for the period July 1, 1998 through September 30, 1999.

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 Kenneth W. Farrar
Nancy H. Massie, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia

The Honorable Dale H. Harris
Chief Judge
County of Nelson Juvenile and Domestic Relations Court
Post Office Box 757
Lynchburg, VA 24505

Nancy H. Massie
Clerk of the Court
County of Nelson
Post Office Box 7
Lovingston, VA 22949

The Honorable Kenneth W. Farrar
Post Office Box 7
Lovingston, VA 22949

Don Lucido
Director of Technical Assistance
Supreme Court of Virginia
North Ninth Street
Richmond, Virginia 23219

1 Report File
1 Working Papers