



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

May 22, 2006

The Honorable J. Larry Palmer  
Chief Judge  
County of Sussex General District Court  
100 East Broadway  
Hopewell, VA 23860

The Honorable Samuel E. Campbell  
Magistrate Supervising Authority  
Sixth Judicial District  
P.O. Box 280  
Prince George, VA 23875

The Honorable Charles A. Perkinson, Jr.  
Chief Judge  
County of Sussex Juvenile and  
Domestic Relations District Court  
202 N. Main Street  
Lawrenceville, VA 23868

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Sussex District Court and the associated magistrates from the Sixth Judicial District for the period January 1, 2005 thru March 31, 2006.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test 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 and the Magistrates properly stated, in all material respects, the amounts recorded and reported in the financial management system and in the Magistrates' records; 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 and the Magistrates during this engagement.

**AUDITOR OF PUBLIC ACCOUNTS**

WJK:sks

cc: The Honorable Gammie Poindexter, Judge  
Frances M. Fountain, Clerk  
David L. Harless, Chief Magistrate  
Paul Delosh, Director of Judicial Services  
Supreme Court of Virginia