



# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

October 2, 2007

The Honorable Gino W. Williams  
Chief Judge  
County of Giles General District Court  
1 East Main Street  
Christiansburg, VA 24073

The Honorable Josiah T. Showalter, Jr.  
Magistrate Supervising Authority  
Twenty-seventh Judicial District  
225 South Fourth Street  
Wytheville, VA 24382

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Giles General District Court and the associated magistrates from the Twenty-seventh Judicial District for the period January 1, 2006 through June 30, 2007.

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 internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We discussed these comments with the Clerk and the Chief Magistrate and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable Robert C. Viar, Jr., Judge  
Yvette M. Pennington, Clerk  
Jill Long, Chief Magistrate  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia