



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

May 14, 2007

The Honorable Gordon A. Wilkins
Chief Judge
County of Northumberland General District Court
P.O. Box 114
Heathsville, VA 22473

The Honorable Gordon A. Wilkins
Magistrate Supervising Authority
Fifteenth Judicial District
P.O. Box 114
Heathsville, VA 23069

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Northumberland General District Court and the associated magistrates from the Fifteenth Judicial District for the period April 1, 2005 to December 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 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:whb

cc: The Honorable Gordon A. Wilkins, Judge
Ellen K. Douglas, Clerk
Phillip R. Hemming, Chief Magistrate
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia