



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

August 1, 2006

The Honorable Robert H. Downer, Jr.
Chief Judge
County of Goochland General District Court
501 E. Jefferson St. Suite 138
Charlottesville, VA 22902

The Honorable Edward DeJarnette Berry
Chief Judge
County of Goochland Juvenile and
Domestic Relations District Court
P. O. Box 470
Madison, VA 22727

The Honorable Daniel R. Bouton
Magistrate Supervising Authority
Sixteenth Judicial District
P. O. Box 230
Orange, VA 22960

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Goochland District Court and the associated magistrates from the Sixteenth Judicial District for the period April 1, 2005 through June 30, 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:jth

cc: The Honorable Edward K. Carpenter, Judge
Dianne H. White, Clerk
Cheryl Thompson, Chief Magistrate
Paul Delosh, Director of Judicial Services
Supreme Court of Virginia