



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

May 5, 2006

The Honorable Edward M. Turner III  
Chief Judge  
City of Galax General District Court  
P. O. Box 698  
Hillsville, VA 24343

The Honorable H. Lee Chitwood  
Chief Judge  
City of Galax Juvenile and  
Domestic Relations District Court  
45 Third St NW  
Pulaski, VA 24301

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Galax District Court for the period January 1, 2005 through March 31, 2006.

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:cam

cc: The Honorable Randal J. Duncan, Judge  
The Honorable Michael K. Blankenship, Judge  
Vicki E. Tate, Clerk  
Paul Delosh, Director of Judicial Services  
Supreme Court of Virginia