

Prior to February 1, 2005, we did not put copies of audits of Circuit Courts, General District Courts, Juvenile and Domestic Relations Courts, Combined District Courts and Magistrate reports with no findings or other issues on our web site. Since these reports were of a uniform nature, we have provided below an example of the reports that court personnel would have received. If you desire an actual copy of any of these reports please contact our office and we will reproduce a copy of the report for you.

<b>Circuit Courts</b>
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*(Date)*

The Honorable *(Clerk Name)*  
Clerk of the Circuit Court  
*(Name of Locality)*

*(Board or Council)*  
*(Name of Locality)*

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the *(Name of Locality)* for the period *(Audit Period)*.

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.

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Our audit was more limited than would be necessary to provide assurance on internal controls or to provide an opinion on overall compliance with laws and regulations. Because of inherent limitations in internal controls, errors, irregularities, or noncompliance may nevertheless occur and not be detected. Also, projecting the evaluation of internal controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions or that the effectiveness of the design and operation of controls may deteriorate.

We noted no matters involving internal control and its operation that we consider to be reportable conditions. A reportable condition involves a matter coming to our attention relating to a deficiency in the design or operation of internal controls that, in our judgment, could reasonably lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

The results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance that are required to be reported.

We acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

cc: The Honorable (*Chief Judge*)  
(*County Administrator or City Manager*)  
Director of Technical Assistance  
Supreme Court of Virginia  
Director, Admin and Public Records  
Department of Accounts

<b>General District Courts</b>
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(*Date*)

The Honorable (*Judge Name*)  
Chief Judge  
(*Locality Name*) General District Court  
(*Address*)  
(*City*), VA (*Zip Code*)

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the (*Locality Name*) General District Court for the period (*Audit Period*).

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

cc: (*Subordinate Judges*)  
(*Locality Clerk*)  
Director of Technical Assistance  
Supreme Court of Virginia

## Juvenile and Domestic Relations Courts

*(Date)*

The Honorable *(Judge Name)*  
Chief Judge  
*(Name of Locality)* Juvenile and  
Domestic Relations District Court  
*(Address)*  
*(City Name)*, VA *(Zip Code)*

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the *(Name of Locality)* Juvenile and Domestic Relations District Court for the period *(Audit Period)*.

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

cc: *(Subordinate Judges)*  
*(Locality Clerk)*  
Director of Technical Assistance  
Supreme Court of Virginia

<b>Combined District Courts</b>
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*(Date)*

The Honorable *(Judge Name)*  
Chief Judge  
*(Name of Locality)* General District Court  
*(Address)*  
*(City)*, VA *(Zip Code)*

The Honorable *(Judge Name)*  
Chief Judge  
*(Name of Locality)* Juvenile and  
Domestic Relations District Court  
*(Address)*  
*(City)*, VA *(Zip Code)*

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the *(Name of Locality)* District Court for the period *(Audit Period)*.

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

cc: *(Subordinate Judges)*  
*(Locality Clerk)*  
Director of Technical Assistance  
Supreme Court of Virginia

Magistrate
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*(Date)*

The Honorable *(Judge Name)*  
Chief Judge  
*(Name of Locality)* General District Court  
*(Address)*  
*(City)*, VA *(Zip Code)*

The Honorable *(Name)*  
Magistrate Supervising Authority  
*(Name of Locality)* Judicial District  
*(Address)*  
*(City)*, VA *(Zip Code)*

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the *(Name of Locality)* General District Court and the associated magistrates from the *(Name of Locality)* Judicial District for the period *(Audit Period)*.

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 on *(Date)* and with the Chief Magistrate on *(Date)* and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

cc: *(Subordinate Judges)*  
*(Locality Clerk)*  
*(Chief Magistrate)*  
Director of Technical Assistance  
Supreme Court of Virginia