



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

February 6, 2004

The Honorable Roger L. Morton
Chief Judge
County of Culpeper General District Court
135 West Cameron Street
Culpeper, VA 22701

The Honorable Frank W. Sommerville
Chief Judge
County of Culpeper Juvenile and
Domestic Relations District Court
135 West Cameron Street
Culpeper, VA 22701

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Culpeper District Court for the period October 1, 2002 through December 31, 2003.

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.

A handwritten signature in black ink, appearing to read "Walter J. Kucharski".

AUDITOR OF PUBLIC ACCOUNTS

WJK:cam

cc: Janet L. Brown, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia

Culpeper Combined

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Janet L. Brown
Clerk of the Court
County of Culpeper
135 West Cameron Street
Culpeper, VA 22701

Don Lucido, Director of Technical Assistance
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1 Report File
1 Working Papers