



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

July 14, 2004

The Honorable F.H. Combs
Chief Judge
County of Buchanan General District Court
P.O. Box 566
Tazewell, VA 24651

The Honorable Teresa Chafin
Chief Judge
County of Buchanan Juvenile and
Domestic Relations District Court
P.O. Box 65
Lebanon, VA 24266

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Buchanan District Court for the period April 1, 2003 through March 31, 2004.

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: The Honorable John Farmer, Judge
The Honorable Patrick R. Johnson, Judge
Janice A. Rife, Clerk
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia