



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

December 29, 2006

The Honorable Patrick R. Johnson
Chief Judge
County of Buchanan General District Court
P. O. Box 654
Grundy, VA 24614

The Honorable John M. Farmer
Chief Judge
County of Buchanan Juvenile and
Domestic Relations District Court
P. O. Box 128
Clintwood, VA 24228

The Honorable Michael Lee Moore
Magistrate Supervising Authority
Twenty ninth Judicial District
P. O. Box 435
Lebanon, VA 24266-0435

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 and the associated magistrates from the Twenty ninth Judicial District for the period April 1, 2005 through September 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: Janice A. Rife, Clerk
Edward Matney, Chief Magistrate
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia