



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 16, 2004

The Honorable John R. Stevens
Chief Judge
County of King George General District Court
P. O. Box 180
Fredericksburg, VA 22404

The Honorable J. Maston Davis
Chief Judge
County of King George Juvenile and
Domestic Relations District Court
P. O. Box 1000
Warsaw, VA 22572

The Honorable Anne Hunter Simpson
Magistrate Supervising Authority
Fifteenth Judicial District Judicial District
P. O. Box 69
Stafford, VA 22555

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of King George District Court and the associated magistrates from the Fifteenth Judicial District Judicial District for the period July 1, 2003 through September 30, 2004.

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 discussed these comments with the Clerk on December 16, 2004 and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:slb

cc: The Honorable David F. Peterson, Judge
The Honorable H. Harrison Braxton Jr., Judge
Nancy L. Tierney, Clerk
Phillip R. Hemming, Chief Magistrate
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia