May 29, 2007

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Lunenburg District Court and the associated magistrates from the Tenth Judicial District for the period January 1, 2006 through March 31, 2007.

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.

WJK:jth

cc:  The Honorable Charles H. Warren, Judge
     Steven W. Hammock, Clerk
     William Oakes, Chief Magistrate
     Paul F. DeLosh, Director of Judicial Services
     Supreme Court of Virginia

AUDITOR OF PUBLIC ACCOUNTS