



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

March 15, 2010

The Honorable Robert H. Downer, Jr.
Chief Judge
County of Goochland General District Court
P. O. Box 2677
Charlottesville, VA 22902

The Honorable Susan L. Whitlock
Chief Judge
County of Goochland Juvenile and Domestic Relations District Court
P. O. Box 452
Louisa, VA 23093

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Goochland
Judicial District: Sixteenth

We are performing a statewide audit of the Combined General District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's accountability, since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted certain matters that required management's attention and corrective action. These matters included:

Properly Bill and Record Court-Appointed Attorney Fees

The Clerk billed the Commonwealth instead of the county for court-appointed attorney fees totaling \$607; and recorded these fees as violations of the Commonwealth instead of the county in the court's automated financial system. Section 19.2-163 of the Code of Virginia requires that the locality pay all court-appointed attorney fees resulting from the defense of local charges. The Clerk should provide proper oversight and training to ensure staff are properly billing and recording fees.

Additionally, during the audit period, the Supreme Court of Virginia had no formal guidance regarding approval of Clerk's leave submitted to the electronic leave reporting system. The Supreme Court of Virginia has since issued interim guidance regarding the implementation of internal controls over this process, and this court promptly implemented those controls.

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We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Edward DeJ. Berry, Judge
The Honorable Edward K. Carpenter, Judge
Dianne White, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia