



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 12, 2010

The Honorable James S. Yoffy
Chief Judge
County of Henrico General District Court
P.O. Box 90775
Henrico, VA 23273

Audit Period: July 1, 2008 thru June 30, 2009
Court System: County of Henrico
Judicial District: Fourteenth

We are performing a statewide audit of the 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:

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.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: tmv

cc: The Honorable Archer L. Yeatts, III, Judge
The Honorable L. Neil Steverson, Judge
The Honorable John Marshall, Judge
Lawrence G. Sprader, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia