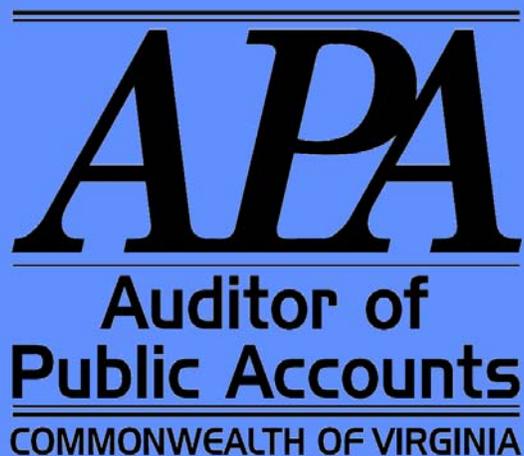


**THE CLERK OF THE
JUVENILE AND DOMESTIC RELATIONS COURT
FOR THE
COUNTY OF ISLE OF WIGHT**

**REPORT ON AUDIT
FOR THE PERIOD
OCTOBER 1, 2007 THROUGH DECEMBER 31, 2008**





Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 16, 2009

The Honorable Alfreda Talton-Harris
Chief Judge
County of Isle of Wight Juvenile and
Domestic Relations District Court
P.O. Box 81
Isle Of Wight, VA 23397

Audit Period: October 1, 2007 through December 31, 2008
Court System: County of Isle of Wight

We have audited the cash receipts and disbursements of the Clerk of the Juvenile and Domestic Relations Court for this locality. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies.

Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

Financial Matters

We noted no instances of improper recording and reporting of financial transactions in the Court's financial management system.

Internal Controls

We noted no matters involving internal control and its operation necessary to bring to Court management's attention.

Compliance

The results of our tests of compliance with applicable laws and regulations disclosed instances of noncompliance in the Court that are required to be reported.

We acknowledge the cooperation extended to us by the Court during this engagement. The issues identified above are discussed in the section titled Comments to Management.

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable Robert S. Brewbaker, Jr., Judge
Teresa B. Bowden, Clerk
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

COMMENTS TO MANAGEMENT

Compliance

The results of our tests of compliance with applicable laws and regulations disclosed the following instances of the Clerk's noncompliance.

Certify Costs to the Circuit Court

The Clerk did not properly certify lower court costs on cases appealed to the Circuit Court in accordance with Section 19.2-335 of the Code of Virginia. Our sample of test cases identified a 71 percent error rate resulting in a loss of revenue to the Commonwealth in excess of \$590.00. We recommend the clerk review appropriate procedures for completeness and accuracy and implement proper controls to ensure compliance with rules and regulations set forth by the Code of Virginia and Office of the Executive Secretary.