



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 1, 2010

The Honorable John Gregory Mooney
Chief Judge
County of Rockbridge General District Court
P. O. Box 139
Covington, VA 24426

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Rockbridge
Judicial District: Twenty-fifth

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.

Properly Maintain Court Records

The clerk did not retain the required documents for Court Appointed Attorneys, who requested an additional waiver amount on their list of allowances per section 19.2-163 of the Code of Virginia. In one case, the clerk did not retain Attorney Timesheet with the case papers and in another, there was no Application for and Approval/Denial for Waiver of Fee Cap form.

We recommend the clerk review and retain all required paperwork pertaining to Court-Appointed Attorneys.

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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 Gordon F. Saunders, Judge
The Honorable Louis K. Campbell, Judge
The Honorable William D. Heatwole, Judge
Elaine M. Carver, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia