



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

January 12, 2010

The Honorable William H. Logan, Jr.
Chief Judge
County of Rockingham Juvenile and Domestic Relations Court
103 North Main Street
Woodstock, VA 22664

Audit Period: July 1, 2008 thru June 30, 2009
Court System: County of Rockingham
Judicial District: 26

We are performing a statewide audit of the Juvenile and Domestic Relations 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 no matters requiring written communication with court management.

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

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cc: The Honorable Hugh David O'Donnell, Judge
The Honorable William W. Sharp, Judge
The Honorable Ronald Lewis Napier, Judge
Terri Rea, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia