



**Walter J. Kucharski, Auditor**

# **Commonwealth of Virginia**

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

January 26, 2010

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

The Honorable Paul A. Tucker  
Chief Judge  
City of Buena Vista Juvenile and Domestic Relations District Court  
P.O. Box 858  
Fincastle, VA 24090

Audit Period: July 1, 2008 through June 30, 2009  
Court System: City of Buena Vista  
Judicial District: Twenty-fifth

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 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.

The Honorable John Gregory Mooney  
The Honorable Paul A. Tucker  
January 26, 2010  
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We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:njt

cc: The Honorable Gordon F. Saunders, Judge  
Ginger L. Webb, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia