



Walter J. Kucharski, Auditor

Commonwealth of Virginia

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

February 19, 2010

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

The Honorable Paul A. Tucker
Chief Judge
County of Highland Juvenile and Domestic Relations District Court
P. O. Box 858
Fincastle, VA 24090-0858

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Highland
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
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We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK: jrr

cc: The Honorable Louis K. Campbell, Judge
The Honorable William D. Heatwole, Judge
The Honorable Gordon F. Saunders, Judge
Judy W. Hupman, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia