



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

January 11, 2010

The Honorable William R. Light
Chief Judge
County of Nelson Juvenile and Domestic Relations Court
901 Church St., 1st floor
Lynchburg, VA 24504

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

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 certain matters that required management's attention and corrective action. These matters included:

Properly Review and Retain Court Appointed Attorney Documents

The Clerk did not properly retain the required Attorney Timesheet per section 19.2163 of the Code of Virginia. Auditor tested 42 cases and noted that in nine instances, there was no Attorney Timesheet retained with the forms List of Allowances and "Application For And Approval/Denial For Waiver of Fee Cap." We recommend the clerk review and retain all required paperwork pertaining to Court Appointed Attorneys.

Properly Assess Court Fines and Costs

The Clerk did not properly collect a state fine in accordance with Section 46.2-300 of the Code of Virginia, which resulted in a \$50 loss to the Commonwealth. We recommend the clerk research all similar cases; make appropriate collection of those cases.

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We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable Kenneth W. Farrar, Judge
The Honorable Michael T. Garrett, Judge
The Honorable Robert Louis Harrison Jr., Judge
Nancy H. Massie, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia