



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 14, 2011

The Honorable Paul W. Cella
Chief Judge
County of Powhatan General District Court
3880-D Old Buckingham Road
Powhatan, VA 23139

The Honorable Valentine W. Southall, Jr.
Chief Judge
County of Powhatan Juvenile and Domestic Relations District Court
P. O. Box 24
Amelia, VA 23002

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Powhatan
Judicial District: Eleventh

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

Properly Retain Transmittal of Case Papers

The Clerk did not retain a copy of the transmittal of case papers to the Circuit Court for 2009. The transmittal documents when the general district court transfers a case to the Circuit Court. The Clerk should retain the transmittal in accordance with the Office of the Executive Secretary guidelines.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: Gloria M. Blankenship, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia