



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 18, 2010

The Honorable Robert H. Downer, Jr.
Chief Judge
County of Louisa General District Court
P. O. Box 2677
Charlottesville, VA 22902-2677

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

We are performing a statewide audit of the 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.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: lag

cc: The Honorable Edward K. Carpenter, Judge
The Honorable William G. Barkley, Judge
The Honorable Roger L. Morton, Judge
Gail O. Proffitt, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia