



# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

January 8, 2010

The Honorable Sarah A. Rice  
Chief Judge  
County of Franklin Juvenile and Domestic Relations Court  
275 South Main Street, Suite 3  
Rocky Mount, VA 24151

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

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 Require Timesheets

The Judge does not require court-appointed attorney timesheets as required by the Court-Appointed Counsel Guidelines and Procedures Manual. The timesheet provides a detailed accounting of the time spent on a case and justification for additional fees requested. We recommend the Judge require court-appointed attorney timesheets in accordance with the Court Appointed Counsel Guidelines and Procedures Manual.

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:alh

cc: The Honorable Stacey W. Moreau, Judge  
Billie Jo Wagner, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia