



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

January 7, 2010

The Honorable Isabel H. AtLee
Chief Judge
County of Mathews Juvenile and Domestic Relations Court
P.O. Box 630
Gloucester, VA 23061

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Mathews
Judicial District: Ninth

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 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: kstl

cc: Tiffany Sterling, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia