



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

February 1, 2010

The Honorable Dorothy H. Clarke
Chief Judge
City of Falls Church General District Court
300 Park Avenue, Room 107E
Falls Church, VA 22046

The Honorable Esther L. Wiggins
Chief Judge
City of Falls Church Juvenile and Domestic Relations District Court
300 Park Avenue, Room 107E
Falls Church, VA 22046

Audit Period: July 1, 2008 through June 30, 2009
Court System: City of Falls Church
Judicial District: Seventeenth

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 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.

The Honorable Dorothy H. Clarke
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We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK: kstl

cc: The Honorable Karen A. Henenberg, Judge
The Honorable Thomas J. Kelley Jr., Judge
The Honorable Richard J. McCue, Judge
The Honorable George D. Varoutsos, Judge
Barbara Suini Moran, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia