



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

January 27, 2010

The Honorable David F. Peterson
Chief Judge
County of Northumberland Juvenile and Domestic Relations Court
701 Princess St.
Fredericksburg, VA 22401

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

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:alh

cc: The Honorable R. Michael McKenney, Judge
Dorothy Mathers, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia