



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 3, 2010

The Honorable Richard Y. AtLee, Jr.
Chief Judge
County of Mathews Juvenile and Domestic Relations Court
P.O. Box 357
Yorktown, VA 23690

Audit Period: July 1, 2009 through June 30, 2010
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 certain matters that required management's attention and corrective action. These matters included:

Properly Retain Attorney Fee Waivers

Section 19.2-163 of the Code of Virginia permits court appointed attorneys to apply for additional fees when warranted for extensive time or difficulty on a case. The Office of the Executive Secretary of the Supreme Court of Virginia has established guidelines for the submission and approval of these waiver applications by the local court including which documents to retain to ensure all disbursements from the Criminal Fund are appropriate.

The Clerk did not retain the Application and Authorization for Waiver of Fee Cap and the Attorney Timesheet. The audit identified 11 invoices exceeding \$2,200 for which we cannot verify that the court reviewed and approved of payments.

The Clerk and Judge should work together to ensure the office follows all the appropriate procedures. Also, complying with the record retention procedure will ensure payments from the Criminal Fund are appropriate.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: The Honorable Isabel H. AtLee, Judge
Tiffany Sterling, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia