



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

January 7, 2010

The Honorable Isabel Hall AtLee  
Chief Judge  
County of York/City of Poquoson 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 York  
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: The Honorable Richard Y. AtLee Jr., Judge  
Margienette J. Whitfield, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia