



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

February 2, 2010

The Honorable Joseph M. Serkes  
Chief Judge  
County of Nelson General District Court  
P. O. Box 514  
Lovingson, VA 22949

Audit Period: July 1, 2008 thru June 30, 2009  
Court System: County of Nelson  
Judicial District: Twenty - fourth

We are performing a statewide audit of the 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.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:jrr

cc: The Honorable Harold A. Black, Judge  
The Honorable R. Edwin Burnette Jr., Judge  
The Honorable F. Patrick Yeatts, Judge  
Rosemary R. North, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia