



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

December 3, 2009

The Honorable Gino W. Williams  
Chief Judge  
County of Floyd General District Court  
1 East Main Street, Suite 201  
Christiansburg, VA 24073

The Honorable H. Lee Chitwood  
Chief Judge  
County of Floyd Juvenile and Domestic Relations District Court  
45 Third Street, NW, Suite 103  
Pulaski, VA 24301

Audit Period: July 1, 2008 through June 30, 2009  
Court System: County of Floyd  
Judicial District: Twenty-seventh

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 certain matters that required management's attention and corrective action. These matters included:

## Properly Maintain Court Appointed Attorney Timesheets

The Clerk does not maintain court-appointed attorney timesheets as required by the Court-Appointed Counsel Guidelines and Procedures Manual. The timesheet provides a detailed accounting of the time spent on a case and justification for additional fees requested. We recommend the Clerk maintain records in accordance with the Court Appointed Counsel Guidelines and Procedures Manual.

## Properly Approve the Reporting of Leave

The Judges do not approve the reporting of leave taken by the Clerk. Instead, the Clerk completes and approves her own leave report. Section 2102.3 of the Human Resources Policy Manual requires the supervising Judges to approve the reporting of the Clerk's leave. Supervisory review and approval is an

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essential internal control to ensure the accuracy and appropriateness of transactions. Allowing someone to prepare and approve their own leave without a supervisory review can result in both intentional and unintentional errors going undetected. We recommend the supervising Judges immediately begin reviewing and approving the reporting of the Clerk's leave.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable Edward M. Turner, III, Judge  
The Honorable Robert C. Viar, Jr., Judge  
Judy R. Bell, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia