



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

December 18, 2009

The Honorable J. Larry Palmer  
Chief Judge  
County of Greenville General District Court  
100 E. Broadway  
Hopewell, VA 23860

The Honorable Carson E. Saunders, Jr.  
Chief Judge  
County of Greenville Juvenile  
and Domestic Relations District Court  
315 S. Main Street  
Emporia, VA 23847

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

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 Approve the Reporting of Leave

The Judge does 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 Judge to approve the reporting of the Clerk's leave. Supervisory review and approval is an 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 Judge immediately begin reviewing and approving the reporting of the Clerk's leave.

The Judges have implemented a procedure in which their approval consists of signing the leave slip

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submitted by the Clerk. We recommend this procedure continue until the Court receives further instructions from the Supreme Court.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Theodore J. Burr, Jr., Judge  
The Honorable Stephen D. Bloom, Judge  
Nancy E. Roach, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia