



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

December 18, 2009

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

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

Audit Period: July 1, 2008 through June 30, 2009
Court System: City of Emporia
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 submitted by the Clerk. We recommend this procedure continue until the Court receives further instructions from the Supreme Court.

The Honorable J. Larry Palmer, Chief Judge
The Honorable Carson E. Saunders, Jr., Chief Judge
December 18, 2009
Page Two

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