



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 15, 2009

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

The Honorable Carson E. Saunders, Jr.
Chief Judge
County of Prince George 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 Prince George
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:

Request Tax Set Off Refunds

The Clerk failed to collect potentially \$133 of state funds, because she did not request the Department of Taxation set off refunds for individuals against the amount owed for delinquent fines and court costs as required by Section 58.1-524 (A) of the Code of Virginia. In the future, the Clerk should immediately ensure she or her staff promptly responds to tax set off refunds held by the Department of Taxation.

Properly Purchase Consumable Goods

The Clerk does not purchase consumable goods in accordance with Chapter Two of the Office of Executive Secretary's Purchasing Manual. The Clerk orders consumable goods through a local vendor even if the vendor has to split an invoice and make multiple deliveries of goods.

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This process circumvents the requirement of ordering bulk items through the Executive Office of the Supreme Court of Virginia and results in excess costs to the Commonwealth. We recommend the Clerk follow the purchasing requirements as outlined in the purchasing manual.

Properly Approve the Reporting of Leave

The Judge did not approve the reporting of leave taken by the Clerk for our audit period ending June 30, 2009. Instead, the Clerk completed and approved 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.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:tmv

cc: The Honorable Jacqueline R. Waymack, Judge
Ellen T. Chiasson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia