



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

November 23, 2009

The Honorable Chadwick S. Dotson
Chief Judge
County of Lee General District Court
206 East Main Street
Wise, VA 24293-0829

The Honorable Elizabeth S. Wills
Chief Judge
County of Lee Juvenile and Domestic Relations District Court
P.O. Box 2320
Wise, VA 24293

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

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 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 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:rsj

cc: The Honorable R. Larry Lewis, Judge
The Honorable Jeffery Hamilton, Judge
Sammie R. Horton, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia