



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

December 2, 2009

The Honorable David F. Peterson
Chief Judge
County of Westmoreland Juvenile and Domestic Relations Court
P.O. Box 279
King George, VA 22485-0279

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

We are performing a statewide audit of the Juvenile and Domestic Relations 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 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 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.

During our audit, the Judge and Clerk implemented procedures to ensure someone supervising the Clerk reviews and approves her leave before submission. We recommend this procedure continue until the court receives further instruction from the Office of the Executive Secretary, Supreme Court of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable R. Michael McKenney, Judge
Lynn Coates, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia