

**THE CLERK OF THE  
JUVENILE AND DOMESTIC RELATIONS COURT  
FOR THE  
CITY OF SUFFOLK**

**REPORT ON AUDIT  
FOR THE PERIOD  
JULY 1, 2008 THROUGH JUNE 30, 2009**





# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

10/19/2009

The Honorable Alfreda Talton-Harris  
Chief Judge  
City of Suffolk Juvenile and Domestic Relations Court  
150 North Main Street, 2nd Floor  
Suffolk, VA 23434

Audit Period: July 1, 2008 through June 30, 2009  
Court System: City of Suffolk  
Judicial District: Fifth

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 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.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable Robert S. Brewbaker, Jr., Judge  
Brenda Rountree, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia