



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 16, 2009

The Honorable Robert G. Woodson, Jr.
Chief Judge
County of Lunenburg General District Court
P.O. Box 24
Cumberland, VA 23040

The Honorable Michael M. Rand
Chief Judge
County of Lunenburg Juvenile and Domestic Relations District Court
P.O. Box 430
Halifax, VA 24558

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

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 Record Fines and Public Defender Fees

The Clerk recorded fines totaling \$350 associated with state violations to the locality; and public defender fees without supporting documentation in the court's automated financial system as required by Sections 16.1-69.48(b) and 19.2-163 of the Code of Virginia. Currently, the Clerk is recording fines and fees in accordance with the Code of Virginia. We encourage the Clerk to continue following proper procedures and ensure appropriate documentation is obtained in support of all entries.

Properly Approve the Reporting of Leave

The Judge did not approve the reporting of leave taken by the Clerk. Instead, the Clerk completed and approved his own leave report. Section 2102.3 of the Human Resources Policy Manual requires the

The Honorable Robert G. Woodson, Jr., Chief Judge
The Honorable Michael M. Rand, Chief Judge
December 16, 2009
Page Two

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 Charles H. Warren, Judge
Steven W. Hammock, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia