Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

November 5, 2009

The Honorable H. Lee Chitwood
Chief Judge
County of Pulaski Juvenile and Domestic Relations Court
45 Third Street, N. W.
Pulaski, VA 24301

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Pulaski
Judicial District: Twenty-seventh

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.

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

                          AUDITOR OF PUBLIC ACCOUNTS

WJK: rsj

cc: The Honorable Marcus H. Long, Jr., Judge
         The Honorable Robert C. Viar, Jr., Judge
         The Honorable Harriet D. Dorsey, Judge
         Judith Childress, Clerk
         Paul F. DeLosh, Director of Judicial Services
          Supreme Court of Virginia