



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 16, 2009

The Honorable Colleen K. Killilea
Chief Judge
County of James City/City of Williamsburg General District Court
5201 Monticello Ave. Suite 2
Williamsburg, VA 23188

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of James City/City of Williamsburg
Judicial District: Ninth

We are performing a statewide audit of the 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 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.

During our audit the Chief Judge and the Clerk implemented procedures to ensure an appropriate approval and review process. We recommend this procedure continue until the court receives further instruction from the Office of the Executive Secretary, Supreme Court of Virginia.

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Page Two

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: Brenda T. Sumner, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia