

**THE CLERK OF THE
JUVENILE AND DOMESTIC RELATIONS COURT
FOR THE
COUNTY OF AMHERST**

**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 William R. Light
Chief Judge
County of Amherst Juvenile and Domestic Relations Court
901 Church St., 1st Floor
Lynchburg, VA 24504

Audit Period: July 1, 2008 thru June 30, 2009
Court System: County of Amherst
Judicial District: Twenty-fourth

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 Timesheets

The Judge does not review or approve the clerk's semi-monthly timesheets, which also documents all leave of absence. Instead, the clerk completes and approves her own timesheet. Section 2102.3 of the Human Resources Policy Manual requires the supervising Judge to approve the clerk's timesheet and any leave taken.

A separation of duties between preparing and approving timesheets is an essential internal control. Allowing someone to prepare and approve their own timesheet can lead to errors and potential abuse. We recommend the supervising Judge immediately begin reviewing and approving the clerk's semi-monthly timesheets.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK/clj:

cc: The Honorable Michael T. Garrett, Judge
Pamela A. Springer, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia