



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 12, 2010

The Honorable Kimberly J. Daniel
Chief Judge
County of Fairfax Juvenile and Domestic Relations Court
4110 Chain Bridge Road
Fairfax, VA 22030

Audit Period: July 1, 2008 thru June 30, 2009
Court System: County of Fairfax
Judicial District: Nineteenth

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 Clerk did not approve the reporting of leave taken by the Chief Deputy Clerk. Instead, the Chief Deputy Clerk completed and approved her own leave report. Section 2102.3 of the Human Resources Policy Manual requires the Clerk or supervisor designated by the Clerk to approve the reporting of all employees' leave. The Clerk should immediately begin to approve the Chief Deputy Clerk's leave.

Additionally, during the audit period, the Supreme Court of Virginia had no formal guidance regarding approval of Clerk's leave submitted to the electronic leave reporting system. The Supreme Court of Virginia has since issued interim guidance regarding the implementation of internal controls over this process, and this court promptly implemented those controls.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable Teena D. Grodner, Judge
The Honorable Gayl Branum Carr, Judge
The Honorable Thomas P. Mann, Judge
Jennifer W. Flanagan, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia