



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

November 24, 2009

The Honorable Colon H. Whitehurst  
Chief Judge  
City of Chesapeake General District Court  
307 Albemarle Drive  
Chesapeake, VA 23322

Audit Period: July 1, 2008 through June 30, 2009  
Court System: City of Chesapeake  
Judicial District: First

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.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:kstl

cc: The Honorable David L. Williams, Judge  
The Honorable Timothy S. Wright, Judge  
The Honorable Philip J. Infantino III, Judge  
Deborah A. Ellington, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia