Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 8, 2009

The Honorable Bruce A. Wilcox
Chief Judge
City of Norfolk General District Court
811 E. City Hall Avenue
Norfolk, VA 23510

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

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. Currently, the clerk prepares and submits leave requests to his chief deputy clerk. The chief deputy clerk prints the semi-monthly leave report and verifies this to the manually submitted leave. Section 2102.3 of the Human Resources Policy Manual however 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. 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:clj

cc: The Honorable Gwendolyn J. Jackson, Judge
        The Honorable Ray W. Dezern, Jr., Judge
        The Honorable James S. Matthews, Judge
        The Honorable S. Clark Daugherty, Judge
        The Honorable Joseph A. Migliozzi, Judge
        Thomas E. Baldwin, Clerk
        Paul F. DeLosh, Director of Judicial Services
          Supreme Court of Virginia