



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

December 8, 2009

The Honorable Albert Patrick, III
Chief Judge
City of Hampton General District Court
P.O. Box 70
Hampton, VA 23669-0070

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

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 Review Attorney Fee Waivers

Section 19.2-163 of the Code of Virginia permits court appointed attorneys to apply for additional fees when warranted for extensive time or difficulty on a case. The Office of the Executive Secretary of the Supreme Court of Virginia has established guidelines for the submission and approval of these waiver applications to ensure all disbursements from the Criminal Injuries Compensation Fund comply with the Code of Virginia.

Control procedures include an individual application per case, signatures from the attorney, clerk, presiding Judge and Chief Judge, and sets the procedure for the retention of these documents. Our testwork revealed the Judge approved and the Clerk accepted waivers for multiple cases on a single application.

The use of individual applications provides control to prevent over or underpayments to the attorney and provides for an adequate review by case. The Clerk and Judge should work together to ensure the office follows all the appropriate procedures, thus helping to ensure payments from the Criminal Injuries Compensation Fund are appropriate.

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

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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:alh

cc: The Honorable M.Woodrow Griffin, Jr., Judge
The Honorable Tonya Henderson-Stith, Judge
Pamela Meadows, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia