



**Walter J. Kucharski, Auditor**

# **Commonwealth of Virginia**

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

March 19, 2010

The Honorable David F. Peterson  
Chief Judge  
County of Hanover Juvenile and Domestic Relations Court  
701 Princess Anne Street  
Fredericksburg, VA 22401

Audit Period: July 1, 2008 through June 30, 2009  
Court System: County of Hanover  
Judicial District: Fifteenth

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 Record and Bill Fines and Fees

The Clerk did not properly record fees in accordance with the Code of Virginia. We found the following issues.

- The Commonwealth paid Court-Appointed Attorney fees totaling approximately \$1200, instead of the locality.
- Defendants did not pay for Court Appointed Attorney Fees of totaling approximately \$480.
- The Commonwealth received Court Appointed Attorney Fees of totaling approximately \$360 instead of the locality.
- Defendants did not pay all of the Fixed Misdemeanor Fees resulting in a loss of revenue of \$122 to the Commonwealth.

The Honorable David F. Peterson, Chief Judge  
March 19, 2010  
Page Two

We recommend the Clerk research all similar cases and make the appropriate corrections to the necessary recorded entries. Further, we recommend the Clerk work with the Office of the Executive Secretary to receive training in these recording and billing practices.

The Clerk could not locate four manual receipt books or provide any documentation of their destruction. As a result, the auditor could not determine what receipts remained unused. The Clerk should have properly retained the manual receipt books or documented the destruction of any manual receipt book to ensure full and accurate accountability of all receipts.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: The Honorable Larry E. Gilman, Judge  
Tracy O'Blinsky, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia