



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

December 16, 2009

The Honorable J. Larry Palmer
Chief Judge
County of Brunswick General District Court
100 E. Broadway
Hopewell, VA 23860

The Honorable Carson E. Saunders, Jr.
Chief Judge
County of Brunswick Juvenile and Domestic Relations District Court
315 S. Main Street
Emporia, VA 23847

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

We are performing a statewide audit of the Combined 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 Bill and Record Fines and Fees

The Clerk did not properly bill court appointed attorney fees and record fines and fees in the court's automated financial system as required by the Code of Virginia. We noted the following:

- In four of ten cases tested, the Clerk incorrectly recorded fines totaling \$550 as a local charge rather than a state charge.
- In four of ten cases tested, the Clerk incorrectly billed the Commonwealth for the court appointed attorney fees involving a local charge instead of the county resulting in a loss of \$487 to the State.
- In three of seven cases tested, the Clerk incorrectly recorded and collected court-appointed attorney fees on juvenile cases totaling \$317.
- In six of 16 cases tested, the Clerk incorrectly recorded various fees including the local courthouse security fee, the bad check fee, and the fixed fee resulting in a loss of \$36 to the State.

The Honorable J. Larry Palmer, Chief Judge
The Honorable Carson E. Saunders, Jr., Chief Judge
December 16, 2009
Page Two

We recommend the clerk research all similar cases, make the appropriate corrections to case paperwork, and where appropriate, bill the localities for the applicable court appointed attorney fees. Further, we recommend the Clerk work with the Office of the Executive Secretary to receive training in billing and recording practices.

Properly Approve the Reporting of Leave

The Judges did not approve the reporting of leave taken by the Clerk for our audit period ending June 30, 2009. Instead, the Clerk completed and approved her own leave report. Section 2102.3 of the Human Resources Policy Manual requires the supervising Judges 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.

The Judges have implemented a procedure in which their approval consists of signing a printout of the leave request form entered by the Clerk. We recommend this procedure continue until the court receives further instruction from the Supreme Court.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Theodore J. Burr, Jr., Judge
Kathryn T. Clary, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia