



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

December 28, 2010

The Honorable Susan L. Whitlock  
Chief Judge  
County of Louisa Juvenile and Domestic Relations District Court  
P. O. Box 452  
Louisa, VA 23093

Audit Period: July 1, 2010 through June 30, 2011  
Court System: County of Louisa  
Judicial District: Sixteenth

We are performing a statewide audit of the Juvenile and Domestic Relations 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 Record and Bill Court-Appointed Attorney Fees

The Clerk did not properly record and bill court-appointed attorney fees or properly receipt collections into the Financial Management System. Auditor tested 24 cases involving court-appointed attorney fees and noted the following errors.

- In five cases, the Clerk assessed \$120.00 in court-appointed attorney fees to a juvenile, resulting in a \$600.00 overcharge to the defendants. Juveniles should not be assessed these fees as required by Section 16.2-267 of the Code of Virginia.
- In three cases, the Clerk did not properly bill the locality for the court-appointed attorney fees involving local cases as required by Section 19.2-163 of the Code of Virginia. Instead, the Clerk incorrectly billed the Commonwealth, which paid \$360.00.
- In one case involving a local violation, the Clerk failed to properly enter court-appointed attorney fees against the defendant as required by Section 19.2-163 of the Code of Virginia. This resulted in a loss of revenue to the Commonwealth totaling \$120.00.

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Page Two

We recommend the Clerk make the appropriate corrections to case paperwork. Further, we recommend the Clerk work with the Office of the Executive Secretary to receive training in the recordation of court costs.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: Leola M. C. Morse, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia