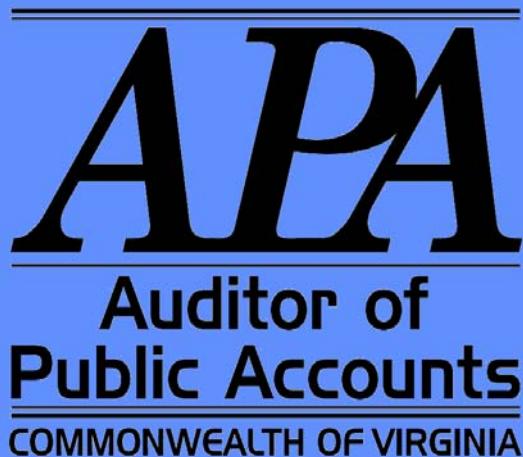


**CLERK OF THE GENERAL DISTRICT COURT
OF THE
COUNTY OF SUFFOLK**

**REPORT ON AUDIT
FOR THE PERIOD
JANUARY 1, 2007 - JUNE 30, 2008**





Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

August 11, 2008

The Honorable Robert B. Edwards
Chief Judge
City of Suffolk General District Court
PO Box 122
Isle of Wight, VA 23397-0122

The Honorable Karl Hade,
Executive Secretary
Magistrate Supervising Authority
100 North 9th Street, 8th Floor
Richmond, VA 23219

Audit Period: January 1, 2007 - June 30, 2008
Court System: City of Suffolk
Judicial District: Fifth

We have audited the cash receipts and disbursements of the Clerk of the General District Court and the associated Magistrates for this locality. Our primary objectives for both the Court and the Magistrates were to test the accuracy of financial transactions recorded on the applicable financial management system; evaluate internal controls; and test its compliance with significant state laws, regulations, and policies.

Management's Responsibility

Court and Magistrate management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

Financial Matters

We noted instances of improper recording and reporting of financial transactions in the Court's financial management system.

We noted no instances of improper recording and reporting of financial transactions in the Magistrates' financial management records.

Internal Controls

We noted matters involving internal control and its operation necessary to bring to Court management's attention.

However, we noted no matters involving internal control and its operation necessary to bring to Magistrate management's attention.

Compliance

The results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance in the Court that are required to be reported.

In addition, the results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance with the Magistrates that are required to be reported.

We acknowledge the cooperation extended to us by the Court and the Chief Magistrate during this engagement. The issues identified above are discussed in the section titled Comments to Management.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kmk

cc: The Honorable William R. Savage III, Judge
The Honorable James A. Moore, Judge
Brenda C. Brown, Clerk
Raymond H Swartz, Chief Magistrate
Paul DeLosh, Director of Technical Assistance
Supreme Court of Virginia

COMMENTS TO MANAGEMENT

Internal Controls

We noted the following matters involving internal control and its operation that could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Properly Assess Fees, Fines and Costs

Auditors tested twenty (20) cases and noted errors in seventeen of those cases tested. They found that the Clerk and her staff did not properly assess and collect fines, court-appointed attorney fees, and public defender fees involving local and state charges as required by Section 19.2-163 of the Code of Virginia.

Specifically, we noted the following.

- In four instances, the Clerk did not bill the locality for public defender services, resulting in a loss of \$480 to the Commonwealth, and which the Clerk should bill and recover.
- In eight instances, the Court incorrectly recorded cases as either a local or state charge, resulting in a \$120 loss to the Commonwealth and a \$840 loss to the locality, which the Clerk should correct.
- In two instances, the Court did not assess the defendants for court-appointed attorney fees, resulting in a loss of \$240 to the locality, which the Clerk should bill and recover.
- In three instances, the Court incorrectly assessed the amount of the fine, resulting in a loss of \$400 to the Commonwealth.

The Clerk should review all similar cases, identify and correct any errors, and bill the locality for any funds due to the Commonwealth. The Clerk should also review assessment procedures and the Supreme Court's current fee schedule with her staff to ensure an understanding of procedures and responsibilities; and when practical, attend periodic regional training meetings.

