



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

February 11, 2010

The Honorable Susan L. Whitlock
Chief Judge
City of Charlottesville Juvenile and Domestic Relations Court
P. O. Box 452
Louisa, VA 23093-0452

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

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:

During the audit period, the Supreme Court of Virginia had no formal guidance regarding approval of Clerk's leave submitted to the electronic leave reporting system. The Supreme Court of Virginia has since issued interim guidance regarding the implementation of internal controls over this process, and this court promptly implemented those controls.

Improve System Security

The Clerk did not remove a retired employee from the CAIS System Access. The Clerk of the Court has responsibility for maintenance and security of all individuals having access to the court's automated systems as set forth in the District Financial Management System User's Guide, Appendix D, and the Juvenile and Domestic Relations District Court Case Management System User's Guide, Chapter 1. It is very important that the Clerk remove access to these systems, when anyone retires or terminates.

Improve Accounts Receivable Management

The Clerk did not utilize the Integrated Revenue Management System (IRMS) in accordance with Section 58.1-520 of the Code of Virginia. This could result in a loss of revenue to the Commonwealth and

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locality. The Clerk should immediately follow all procedures for properly handling tax set off accounts to collect delinquent debts owed to the court.

Properly Review and Retain Court Appointed Attorney Documents

The Clerk did not properly review and retain the List of Allowances, Application and Authorization for Waiver Fee Cap and the required Attorney Timesheet as required by Section 19.2-163 et.al. of the Code of Virginia. The auditor tested 32 cases and noted the following errors:

- In three cases there was no Attorney Timesheet retained.
- In three cases, there was no Authorization for Waiver Fee Cap Request form when there was a waiver requested for \$817.50.
- One case the Code Section on the List of Allowances form was left blank

We recommend the Clerk work with the Office of the Executive Secretary to receive training in retention and billing practices, in the assessment of court costs and updating the Financial Management System.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable Edward DeJ. Berry, Judge
The Honorable Dwight D. Johnson, Judge
The Honorable Frank W. Sommerville, Judge
Jody Ann Shelley, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia