



# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

February 2, 2010

The Honorable Robert G. Woodson, Jr.  
Chief Judge  
County of Prince Edward General District Court  
P.O. Box 24  
Cumberland, VA 23040

The Honorable Michael M. Rand  
Chief Judge  
County of Prince Edward Juvenile and Domestic Relations District Court  
P.O. Box 430  
Halifax, VA 24558

Audit Period: July 1, 2008 through June 30, 2009  
Court System: County of Prince Edward  
Judicial District: Tenth

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:

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.

## Request Tax Set-Off Refunds

The Clerk failed to collect potentially \$8,393 of state funds. She did not request the Department of Taxation set-off refunds for individuals against the amount owed for delinquent fines and court costs, as required by Section 58.1-524(A) of the Code of Virginia. Further, the Clerk should promptly respond to tax set-off refunds held by the Department of Taxation, and have a person in the office trained as an appropriate back-up for instances in which she is not available.

## Properly Record Fines and Fees

We found fines totaling \$350 improperly recorded to the locality instead of the Commonwealth. The Clerk also recorded and entered court-appointed attorney fees totaling \$179 without supporting documentation.

The Honorable Robert G. Woodson, Jr., Chief Judge  
The Honorable Michael M. Rand, Chief Judge  
February 2, 2010  
Page Two

Lastly, the Clerk also failed to record one misdemeanor fee totaling \$61, and incorrectly recorded one misdemeanor fee as \$51 instead of \$61, and a “time to pay management fee” for \$20 instead of \$10.

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 practices.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Marvin L. Dunkum, Judge  
Donna Ennis, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

The Honorable Robert G. Woodson, Jr.  
Chief Judge  
County of Prince Edward General District Court  
P.O. Box 24  
Cumberland, VA 23040

The Honorable Michael M. Rand  
Chief Judge  
County of Prince Edward Juvenile and Domestic Relations District Court  
P.O. Box 430  
Halifax, VA 24558

Donna Ennis  
Clerk of the Court  
County of Prince Edward  
P.O. Box 41  
Farmville, VA 23901

The Honorable Marvin L. Dunkum, Judge  
County of Prince Edward Combined General District Court  
P. O. Box 127  
Buckingham, VA 23921

Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia  
[pdelosh@courts.state.va.us](mailto:pdelosh@courts.state.va.us)