



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

February 8, 2010

The Honorable Robert H. Downer, Jr.
Chief Judge
County of Orange General District Court
PO Box 2677
Charlottesville, VA 22902-2677

The Honorable Susan L. Whitlock
Chief Judge
County of Orange Juvenile and Domestic Relations District Court
PO Box 452
Louisa, VA 23093-0452

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

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:

Respond to Debt Set-Off Notifications

The Clerk failed to respond to notifications from the Department of Taxation regarding available tax refunds for taxpayers owing delinquent court costs. The Department of Taxation has issued procedures for compliance with Section 58.1-524 Code of Virginia through the Integrated Revenue Management System. Procedures require the Clerk to electronically respond when notified of a match. In February 2009, the Clerk failed to respond and collect \$559, resulting in losses to the locality and the Commonwealth.

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Retain Supporting Documentation

The Clerk does not maintain all required supporting documentation for court appointed attorney payments in excess of the mandated amount. Section 19.2-163 of the Code of Virginia permits court appointed attorneys to apply for additional fees when cases warrant additional fees due to time or difficulty.

The Office of the Executive Secretary Supreme Court of Virginia has established guidelines for the submission and approval of these waiver applications to ensure all disbursements from the Criminal Injuries Compensation Fund comply with the Code of Virginia. Control procedures include, individual applications, an accounting of time spent, signatures from the attorney, clerk, presiding Judge and Chief Judge, and sets the procedure for the retention of these documents.

We note the Clerk did not retain the required timesheet with the waiver applications. Failure to follow approved procedures could result in attorneys receiving excess amounts. The Clerk should work to ensure the office follows all the appropriate procedures, thus safeguarding the fund from erroneous payments.

Properly Record Data in the Automated Systems

The Clerk does not properly record information in the automated systems. When the Clerk does not properly record or receipt the appropriate information, neither the Commonwealth nor the locality may recover costs.

We noted three state charges entered as local cases; two state fines recorded as local; one local fine amount recorded as state costs, and two custody fees erroneously receipted as weighing fees. Although the financial impact of these errors was less than \$200, the Clerk should work to ensure she and her staff are cautious when entering information in the official records of the court.

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.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable Edward K. Carpenter, Judge
The Honorable Frank W. Somerville, Judge
The Honorable Dwight D. Johnson, Judge
Barbara B. Miller, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia