



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 23, 2009

The Honorable Sage B. Johnson
Chief Judge
County of Washington General District Court
191 East Main Street
Abingdon, VA 24210

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Washington
Judicial District: Twenty-eighth

We are performing a statewide audit of the 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:

Properly Bill Fines and Court Costs

The clerk is not properly billing and collecting fines and court appointed attorney fees involving local and state charges as required by Section 19.2-163 of the Code of Virginia. The auditor tested ten cases and noted the following errors.

- In three cases, the clerk incorrectly identified charges against the defendant as a local violation rather than state, resulting in a loss of revenue to the Commonwealth totaling \$385.
- In one case, the clerk did not properly bill the locality for the court-appointed attorneys' fees, involving a local case. The Clerk erroneously billed the Commonwealth, which paid \$120.

We recommend the clerk research all similar cases, make the appropriate corrections to case paperwork, and where appropriate, bill the localities for the applicable court-appointed attorney fees. Further, we recommend the Clerk work with the Office of the Executive Secretary to receive training in these billing practices.

Properly Approve the Reporting of Leave

The Judge does not approve the reporting of leave taken by the Clerk. Instead, the Clerk completes and approves her own leave report. Section 2102.3 of the Human Resources Policy Manual requires the

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supervising Judge to approve the reporting of the Clerk's leave. Supervisory review and approval is an essential internal control to ensure the accuracy and appropriateness of transactions. Allowing someone to prepare and approve their own leave without a supervisory review can result in both intentional and unintentional errors going undetected. We recommend the supervising Judge immediately begin reviewing and approving the reporting of the Clerk's leave.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Joseph S. Tate, Judge
Edna S. Griffin, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia