



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

February 22, 2010

The Honorable Philip V. Daffron
Chief Judge
County of Chesterfield General District Court
P.O. Box 144
Chesterfield, VA 23832

Audit Period: July 1, 2008 thru June 30, 2009
Court System: County of Chesterfield
Judicial District: Twelfth

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 and Record Court-Appointed Attorney Fees

The Clerk incorrectly billed the Commonwealth instead of the county for court-appointed attorney fees totaling \$840; and improperly recorded court-appointed attorney fees totaling \$720 as violations of the Commonwealth rather than the county. Section 19.2-163 of the Code of Virginia requires that the locality pay all court-appointed attorney fees resulting from the defense of local charges. The Clerk should immediately implement procedures to ensure court-appointed attorney fees are properly billed and recorded.

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.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Thomas L. Murphey, Judge
The Honorable Thomas L. Vaughn, Judge
The Honorable Pamela O. Berry, Judge
Carlton L. Hudson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia