

**COMMONWEALTH ATTORNEYS' SERVICES  
AND TRAINING COUNCIL  
RICHMOND, VIRGINIA**

**REPORT ON AUDIT  
FOR THE YEAR ENDED  
JUNE 30, 1999**

***AUDITOR OF  
PUBLIC  
ACCOUNTS***



***COMMONWEALTH OF VIRGINIA***

## **AUDIT SUMMARY**

Our audit of the Commonwealth Attorneys' Services and Training Council for the years ended June 30, 1998 and June 30, 1999, found:

proper recording and reporting of transactions, in all material respects, in the Commonwealth Accounting and Reporting System;

no material weaknesses in internal controls; and

no instances of noncompliance that are required to be reported.

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April 14, 2000

The Honorable James S. Gilmore, III  
Governor of Virginia  
State Capitol  
Richmond, Virginia

The Honorable Richard J. Holland  
Chairman, Joint Legislative Audit  
and Review Commission  
General Assembly Building  
Richmond, Virginia

### INDEPENDENT AUDITOR'S REPORT

We have audited the financial records and operations of the **Commonwealth Attorneys' Services and Training Commission** for the years ended June 30, 1998 and June 30, 1999. We conducted our audit in accordance with Government Auditing Standards, issued by the Comptroller General of the United States.

#### Audit Objective, Scope, and Methodology

Our audit's primary objectives were to evaluate the accuracy of recording financial transactions on the Commonwealth Accounting and Reporting System, review the adequacy of the Department's internal control, and test compliance with applicable laws and regulations.

Our audit procedures included inquiries of appropriate personnel, inspection of documents and records, and observation of the Department's operations. We also tested transactions and performed such other auditing procedures as we considered necessary to achieve our objectives. We reviewed the overall internal accounting controls, including controls for administering compliance with applicable laws and regulations. Our review encompassed controls over the following significant cycles, classes of transactions, and account balances: Expenditures and Accounts Payable.

We obtained an understanding of the relevant internal control components sufficient to plan the audit. We considered materiality and control risk in determining the nature and extent of our audit procedures. We performed audit tests to determine whether the Department's controls were adequate, had been placed in operation, and were being followed. Our audit also included tests of compliance with provisions of applicable laws and regulations.

The Department's management has responsibility for establishing and maintaining internal control and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Our audit was more limited than would be necessary to provide assurance on internal control or to provide an opinion on overall compliance with laws and regulations. Because of inherent limitations in internal control, errors, irregularities, or noncompliance may nevertheless occur and not be detected. Also, projecting the evaluation of internal control to future periods is subject to the risk that the controls may become inadequate because of changes in conditions or that the effectiveness of the design and operation of controls may deteriorate.

#### Audit Conclusions

We found that the Department properly stated, in all material respects, the amounts recorded and reported in the Commonwealth Accounting and Reporting System. The Department records its financial transactions on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. The financial information presented in this report came directly from the Commonwealth Accounting and Reporting System.

We noted no matters involving internal control and its operation that we consider to be material weaknesses. Our consideration of internal control would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of the specific internal control components does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material to financial operations may occur and not be detected promptly by employees in the normal course of performing their duties.

The results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Governor and General Assembly, management, and the citizens of the Commonwealth of Virginia and is a public record.

#### EXIT CONFERENCE

We discussed this report with management at an exit conference held on April 14, 2000.

AUDITOR OF PUBLIC ACCOUNTS

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### FINANCIAL HIGHLIGHTS

The Commonwealth Attorneys' Services and Training Council provides education, training and coordination of technical efforts for Commonwealth Attorneys. The Council recommends research, standards, educational needs, and other means to enhance the professional status of Commonwealth Attorneys. The following table shows the agency's financial information for fiscal years 1998 and 1999.

	<u>1999</u>	<u>1998</u>
Resources:		
General fund appropriations	\$ 566,883	\$ 483,382
Federal grant	<u>83,791</u>	<u>126,846</u>
Total resources	<u>650,674</u>	<u>610,228</u>
Expenses:		
Personal services	240,940	217,908
Contracts	266,016	275,391
Equipment	28,709	25,584
Other	<u>22,006</u>	<u>8,966</u>
Total expenses	<u>557,671</u>	<u>527,849</u>
Excess of resources over expenses	<u>\$ 93,003</u>	<u>\$ 82,379</u>

Using both state and federal funds, the Council developed a case management system for local Commonwealth Attorneys. The system tracks court cases and includes such information as types of cases, the charges, the parties, attorneys, presiding judges, and legal deadlines. Additionally, the system helps streamline proceedings by printing out legal documents such as subpoenas. Commonwealth Attorneys can use the system to extract such diverse data as the numbers of domestic violence cases, or the rulings in particular cases.

Currently, 10 of 121 jurisdictions statewide use the system. The system development costs were \$213,643, of which \$160,232 came from federal funds. The Council's long-range goals are the installation of the system in all Commonwealth Attorneys offices and including an interface with the Supreme Court's automated case system. The Council is not funding local installation.

COMMONWEALTH ATTORNEYS' SERVICES AND TRAINING COUNCIL  
Williamsburg, Virginia

Susan B. Williams  
Administrator

Council Members

Eileen M. Addison	Robert F. Horan, Jr.
Joel R. Branscom	Randolph Sengel
Robert L. Bushnell	Charles S. Sharp
Donald S. Caldwell	Paul H. Thomson
Linda D. Curtis	Richard E. Trodden
Charles D. Griffith, Jr.	Howard C. Vick, Jr.
Richard C. Grizzard	E. M. Wright, Jr.