

**COMMONWEALTH'S ATTORNEYS'
SERVICES COUNCIL**

**REPORT ON AUDIT
FOR THE PERIOD
JULY 1, 2006 THROUGH JUNE 30, 2008**



AUDIT SUMMARY

Our audit of the Commonwealth's Attorneys' Services Council, found:

- proper recording and reporting of all transactions, in all material respects, in the Commonwealth Accounting and Reporting System;
- no matters involving internal control and its operations necessary to bring to management's attention; and
- no instances of noncompliance with applicable laws and regulations or other matters that are required to be reported.

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AGENCY HIGHLIGHTS

Agency Background

The Commonwealth's Attorneys' Services Council (Council) provides training, education, and research services for the Commonwealth's prosecutors. The 120 elected statewide Commonwealth's Attorneys and their approximately 545 assistants use the Council-sponsored training programs to meet their annual mandatory continuing legal education requirements, as established by the Virginia State Bar.

The Council provides at least six training programs annually. To all prosecutors in the Commonwealth, the Council also provides state access to appellate briefs, legal memoranda, court forms, training outlines, information about expert witnesses, and weekly updates from the Court of Appeals and Supreme Court, along with legislative updates both during and following the General Assembly session.

The Council is comprised of five officers and eleven Commonwealth's Attorneys, representing each of the Commonwealth's congressional districts. Council staff includes a director, three staff attorneys, a computer lead engineer, a program specialist, and a fiscal officer. The Council offices are located at the Marshall-Wythe School of Law at the College of William & Mary in Williamsburg, Virginia.

Budget Analysis

The following schedule provides information on the original and final operating budget and actual expenses.

Adjudication Training Education Standards

<u>Program Year</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Expenses</u>
2008	\$796,814	\$1,001,273	\$877,497
2007	\$796,625	\$ 923,933	\$801,575
2006	\$745,989	\$1,063,075	\$788,142

The Council's funding has increased overall during the last three years. During fiscal year 2006, the Council received additional funds for a position to provide assistance and training for the Commonwealth's Attorneys to combat gang crime. The staffing level, with the additional position described above, has remained constant during the last three years. The council continues to provide a consistent level of training programs suited to the needs of the Commonwealth's Attorneys as well as providing information technology services, for the operation of the Virginia Commonwealth's Attorneys' Information Services ("VCAIS"), a computerized case management system.

In all three fiscal years, the final budget increased over the original budget, as a result of the reappropriation of prior year's unexpended amounts, receipt of grant funds and pay increases with related benefits not included in the original budget. In fiscal year 2006, the Council received funding for a gang prosecutorial training grant; the majority of the expenditures under this grant occurred in fiscal year 2007. Also, in fiscal year 2007, the council received grants for its trial advocacy and highway safety programs. In fiscal year 2008, the Council received grants for its homicide training as well as its highway safety programs. Costs associated with these grants are usually not limited to the fiscal year in which the grants are received. Therefore, expenses were more in line with the original budget.



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 26, 2009

The Honorable Timothy M. Kaine
Governor of Virginia
State Capital
Richmond, Virginia

The Honorable M. Kirkland Cox
Chairman, Joint Legislative Audit
and Review Commission
General Assembly Building
Richmond, Virginia

We have audited the financial records and operations of the Commonwealth's Attorneys' Services Council (Council) for the period July 1, 2006 through June 30, 2008. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Objectives

Our audit's primary objectives were to evaluate the accuracy of recorded financial transactions in the Commonwealth Accounting and Reporting System, review the adequacy of the Council's internal controls, and test compliance with applicable laws and regulations.

Audit Scope and Methodology

The Council'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.

We gained an understanding of the overall internal controls, both automated and manual, sufficient to plan the audit. We considered materiality and control risk in determining the nature and extent of our audit procedures. Our review encompassed controls over the following significant cycles, classes of transactions, and account balances.

- Contractual services expenditures
- Payroll expenditures
- Small purchase charge card
- Appropriations

We performed audit tests to determine whether the Council'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. Our audit procedures included inquiries of appropriate personnel, inspection of documents, records, and contracts, and observation of the Council's operations. We tested transactions and performed analytical procedures, including budgetary and trend analyses.

Conclusions

We found that the Council properly stated, in all material respects, the amounts recorded and reported in the Commonwealth Accounting and Reporting System. The Council records its financial transactions on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. 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 necessary to be reported to management. The results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Exit Conference and Report Distribution

We discussed this report with management on March 19, 2009.

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

AUDITOR OF PUBLIC ACCOUNTS

MCR/alh

AGENCY OFFICIALS

THE COMMONWEALTH'S ATTORNEYS' SERVICES COUNCIL

Robert Q. Harris, Esquire
Director

Joel R. Branscom, Chairman

Neil S. Vener, First Vice-Chairman

Robert B. Beasley, Second Vice-Chairman

David N. Grimes, Secretary

Harvey L. Bryant, III, Immediate Past-Chairman

Council Members

Harvey L. Bryant	Raymond F. Morrogh
Michael R. Doucette	Nancy G. Parr
C. Linwood Gregory	Christian E. Rehak
Alexander R. Iden	Claiborne H. Stokes, Jr.
William F. Neely	Richard E. Trodden

Kim Slayton White