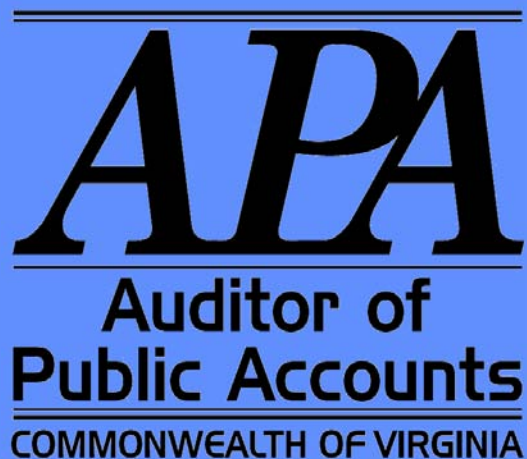


**CLERK OF THE
GENERAL DISTRICT COURT
OF THE
COUNTY OF CHESTERFIELD**

**REPORT ON AUDIT
FOR THE PERIOD
JANUARY 1, 2008 THROUGH MARCH 31, 2009**





Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

May 6, 2009

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

Mr. Karl R. Hade
Executive Secretary
Office of the Executive Secretary
of the Supreme Court of Virginia

Audit Period: January 1, 2008 through March 31, 2009
Court System: County of Chesterfield
Judicial District: Twelfth
Magisterial District: Third

We have audited the cash receipts and disbursements of the Clerk of the General District Court and the associated Magistrates for this locality. Our primary objectives for both the Court and the Magistrates were to test the accuracy of financial transactions recorded on the applicable financial management system; evaluate internal controls; and test its compliance with significant state laws, regulations, and policies.

Management's Responsibility

Court and Magistrate management has responsibility for establishing and maintaining internal controls 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. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

Financial Matters

We noted instances of improper recording and reporting of financial transactions in the Court's financial management system.

Additionally, we noted no instances of improper recording and reporting of financial transactions in the Magistrates' financial management records.

Internal Controls

We noted no matters involving internal control and its operation necessary to bring to Court management's attention.

As well, we noted no matters involving internal control and its operation necessary to bring to Magistrate management's attention.

Compliance

The results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance in the Court that are required to be reported.

In addition, the results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance with the Magistrates that are required to be reported.

We acknowledge the cooperation extended to us by the Court and the Chief Magistrate during this engagement. The issues identified above are discussed in the section titled Comments to Management.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kmk

cc: The Honorable Thomas L. Murphey, Judge
The Honorable Thomas L. Vaughn, Judge
The Honorable Pamela O. Evans, Judge
Carlton L. Hudson, Clerk
William Oakes, Regional Magistrate Supervisor
Shawn Q. Barnes, Chief Magistrate
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

COMMENTS TO MANAGEMENT

Internal Controls

We noted the following matters involving internal control and its operation that could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

Properly Bill and Assess Court-Appointed Attorney Fees

The Clerk improperly billed and assessed the Commonwealth for defendants' use of court-appointed attorneys on local charges. Specifically, we found in four out of ten cases tested, the Clerk billed the Commonwealth instead of the locality for court-appointed attorney fees totaling \$480. We additionally found assessment errors in a review of accounts receivable totaling \$840 in seven out of ten cases tested. 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 bill the locality to recover the funds and have them pay for the attorney services. Further, the Clerk should review all similar cases to identify and correct any errors and collect the improperly assessed amounts. Additionally, the Clerk should review with the staff assessment procedures and the Supreme Court's current fee schedule, to ensure they have an understanding of procedures and responsibilities; and when practical, attend periodic regional training meetings.