



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

October 26, 2009

The Honorable Joseph M. Serkes
Chief Judge
County of Amherst General District Court
P. O. Box 514
Lovingston, VA 22949-0514

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

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 Assess Court Costs

The clerk is not properly assessing and collecting the blood withdrawal, fixed misdemeanor, and fixed traffic infraction fees as required by Sections 18.2-268.8 and 16.1-9.48:1 of the Code of Virginia. Auditor tested 12 cases and noted the following errors.

- The clerk erroneously over charges defendants by \$8.75 for blood withdrawal fees.
- In one case, the clerk erroneously over charged a defendant by \$34 for the fixed misdemeanor fee.
- In one case, the clerk erroneously overcharged a defendant by \$21 for the fixed traffic infraction fee.

We recommend the clerk make the appropriate corrections to case paperwork. Further, we recommend the Clerk work with the Office of the Executive Secretary to receive training in the assessment of court costs.

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Promptly Delete Access

The Clerk failed to delete a former employee's access to the court's automated information system in the previous audit period when the employee resigned. The Clerk is responsible for granting, changing and terminating access to the court's automated information system as required by the General District Court Case Management System User's Guide. An unauthorized individual with access to the court's automated information system could compromise the integrity of the system and the data it contains. The Clerk should promptly delete an employee's access to the automated system when an employee resigns.

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 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:rsj

cc: Beverly J. Lewis, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia