



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 1, 2012

The Honorable Gordon S. Vincent
Chief Judge
County of Accomack General District Court
23371 Front Street
Accomac, VA 23301

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Accomack
Judicial District: 2A

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 Fines and Costs

The Clerk billed and collected fines and court-appointed attorney fees involving local and state charges in 20 cases tested, with errors in seven of these cases.

- In six cases, the Clerk incorrectly certified attorney fees to the Commonwealth, which paid \$1654, which the locality should have paid.
- In one case, the Clerk incorrectly receipted the fine of \$150 to the locality, resulting in a loss to the Commonwealth.
- In two cases, the Clerk did not charge defendants for attorney expenses, resulting in a loss to the localities of \$72.

We recommend the Clerk research all similar cases, make the appropriate corrections to case paperwork, and bill the localities for the applicable court-appointed attorney fees and expenses. The Clerk and her staff should work with the Office of the Executive Secretary to receive guidance regarding best practices of processing local and state attorney fees and expenses.

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

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WJK:alh

cc: Francina V. Chisum, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia