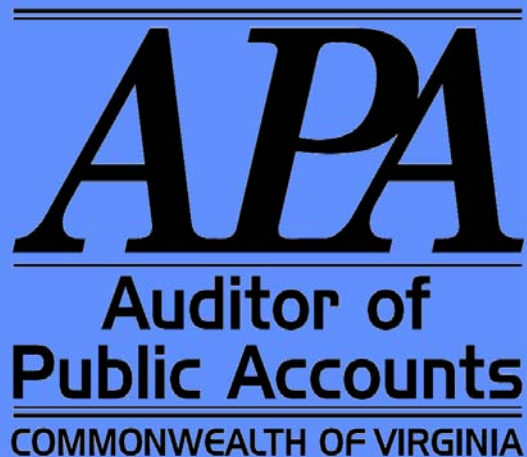


**COMBINED GENERAL DISTRICT COURT  
of the  
COUNTY OF LUNENBERG**

**REPORT ON AUDIT  
FOR THE PERIOD  
APRIL 1, 2007 THROUGH JUNE 30, 2008**





# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

February 18, 2009

The Honorable Robert G. Woodson, Jr.  
Chief Judge  
County of Lunenburg  
General District Court  
P. O. Box 24  
Cumberland, VA 23040

The Honorable Michael M. Rand  
Chief Judge  
County of Lunenburg Juvenile and  
Domestic Relations District Court  
P. O. Box 430  
Halifax, VA 24558

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

Audit Period: April 1, 2007 through June 30, 2008  
Court System: County of Lunenburg  
Judicial District: Tenth  
Magisterial District: Third

We have audited the cash receipts and disbursements of the Clerk of the Combined 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 no 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

However, we noted matters involving internal control and its operation necessary to bring to Court management's attention.

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 Charles H. Warren, Judge  
Steven Hammock, Clerk  
William Oakes, Regional Magistrate Supervisor  
Jonathan Elder Green, Chief Magistrate  
Paul F. 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.

### Improve Accounts Receivable Management

The Clerk needs to improve procedures for establishing, monitoring and collecting Court receivables. Auditors found that the Clerk and his staff did not properly assess and collect fines, and public defender fees involving local and state charges as required by Section 19.2-163 of the Code of Virginia.

Auditors tested ten (10) cases and specifically, we noted the following errors.

### Properly Assess Fees, Fines and Costs

- In two instances, the Clerk did not bill the locality for use of the court-appointed attorney on local charges, resulting in a loss of \$240 to the Commonwealth.
- In three instances, the Court incorrectly recorded cases as either a local or state charge, resulting in a \$100 loss to the Commonwealth and a \$240 loss to the locality.

### Lack of Proper Documentation

- In three instances, the Clerk assessed the defendant for court appointed attorney fees without supporting documentation.

The Clerk should review all similar cases to identify and correct any errors. The Clerk should then bill the locality for any funds due to the Commonwealth. Additionally, the Clerk should review assessment procedures and the Supreme Court's current fee schedule with his staff to ensure an understanding of procedures and responsibilities; and when practical, attend periodic regional training meetings.