



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

October 26, 2009

The Honorable William R. Light
Chief Judge
City of Lynchburg Juvenile and Domestic Relations Court
901 Church St., 1st Floor
Lynchburg, VA 24504

Audit Period: July 1, 2008 through June 30, 2009
Court System: City of Lynchburg
Judicial District: Twenty-Fourth

We are performing a statewide audit of the Juvenile and Domestic Relations 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 Fines and Costs

The clerk is not properly assessing and collecting fines and court appointed attorney fees involving local and state charges as required by Section 19.2-163 of the Code of Virginia. Auditor tested ten cases and noted the following errors.

- In four cases, the clerk did not properly bill the locality for the court appointed attorneys fees, involving a local case. The Clerk erroneously billed the Commonwealth which paid \$480.
- In one case, the clerk did not properly bill the defendant for court appointed attorney fees totaling \$120.
- In one case, the court incorrectly identified charges against the defendant as a local violation rather than state resulting in a loss of revenue to the Commonwealth totaling \$30.

We recommend the clerk research all similar cases, make the appropriate corrections case paperwork, and where appropriate, bill the localities for the applicable court appointed attorney fees. Further, we recommend the Clerk work with the Office of the Executive Secretary to receive training in these billing practices.

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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: The Honorable Kenneth W. Farrar, Judge
The Honorable Michal T. Garrett, Judge
Heather Cooper, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia