

**THE CLERK OF THE
GENERAL DISTRICT COURT
FOR THE
COUNTY OF ARLINGTON**

**REPORT ON AUDIT
FOR THE PERIOD
OCTOBER 1, 2007 THROUGH DECEMBER 31, 2008**





Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

April 2, 2009

The Honorable Dorothy H. Clarke
Chief Judge
County of Arlington General District Court
1425 North Courthouse Rd. Suite 12200
Arlington, VA 22201

Audit Period: October 1, 2007 through December 31, 2008
Court System: County of Arlington
Judicial District: Seventeenth
Magisterial Region: April 2, 2009

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 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

We noted 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 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: clj

cc: The Honorable Thomas J. Kelley; Jr., Judge
The Honorable Karen A. Henenberg, Judge
The Honorable Richard J. McCue, Judge
Steven R. Spurr, Clerk
Bill Reid, Regional Magistrate Supervisor
Robert D. Hellyer, Chief Magistrate
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia

COMMENTS TO MANAGEMENT

Internal Controls and Compliance

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. The results of our tests of compliance with applicable laws and regulations disclosed the following instances of the Clerk's noncompliance.

Properly Bill the County for Court Appointed Attorney Fees

In five of ten cases tested, the General District Court failed to bill the locality for Court Appointed Attorney Fees on local violations, as required by Section 19.2 – 163 of the Code of Virginia. This resulted in an overcharge to the Commonwealth of Virginia of \$600.00. The court should immediately bill the locality for these fees and upon receipt, remit them to the Commonwealth. We recommend that the Clerk take corrective action to ensure that her staff understands the process for assessing costs in accordance with the Code of Virginia. The Clerk should review similar cases during the period of the audit and recover these amounts.