



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 21, 2011

The Honorable Dean S. Worcester
Chief Judge
County of Loudoun General District Court
18 East Market Street
Leesburg, VA 20176

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Loudoun
Judicial District: Twentieth

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:

This court has experienced turnover in the Clerk's position and had an acting Clerk for part of our audit period. We have included matters in this report, so that the new Clerk appointed in February 2011 can address these findings. In our sample, we noted the following errors in assessing costs on juvenile and adult cases in 31 of 85 cases.

Improper use of Account Codes and Coding

- In one case, the fixed misdemeanor fee was inappropriately coded as a fixed traffic fee.
- In one case, the Clerk erroneously identified a \$250 fine as a local violation rather than state.
- In ten cases, defendant costs were improperly coded and charged resulting in an overcharge of \$226, but did not include charges of \$203.

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Lack of Proper Documentation

- In 15 cases the Clerk did not maintain the list of allowances, application for supplemental amounts, or timesheets for amounts submitted to and paid by the Office of the Executive Secretary of \$4798.
- In three cases, Public Defender timesheets were not available to support fees of \$360 resulting in an overcharge to the defendants.
- In one case, the Clerk erroneously entered the public defender fee for a state violation under a local code; in addition, this fee did not have a timesheet to support the \$120 charge to the defendant; this resulted in the locality inappropriately receiving \$120.

The new Clerk should work with the Department of Judicial Services to receive training for her staff in billing practices in the assessment of court appointed attorney fees, obtain or maintain list of allowances or timesheets for attorneys and updating the Financial Management System.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: The Honorable J. Frank BATTERY, Jr., Judge
The Honorable Julia Taylor Cannon, Judge
Tammy Dinterman, Acting Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia