



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

November 23, 2009

The Honorable Sage B. Johnson
Chief Judge
County of Smyth General District Court
191 East Main Street
Abingdon, VA 24210

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Smyth
Judicial District: Twenty-eighth

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 Assess Fines and Costs

As noted in the previous audit, 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. The auditor tested ten cases and noted the following errors.

- In four cases, the clerk incorrectly identified charges against the defendant as a local violation rather than state, resulting in a loss of revenue to the Commonwealth totaling \$1,000.
- In three cases, the clerk did not properly assess the defendants for court appointed attorney fees totaling \$175.
- In one case, the clerk did not properly bill the locality for the court appointed attorneys fees, involved in a local case. Instead the Clerk billed the Commonwealth incorrectly, which paid \$125.
- In one case, the clerk miscoded the payment of unpaid fines and cost, causing the wrong entity to receive the collections totaling \$120.

We recommend the clerk research all similar cases, make the appropriate corrections to 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.

The Honorable Sage B. Johnson
Chief Judge
Page Two
November 23, 2009

Properly Certify Court Costs to Circuit Court

As noted in the previous audit, the clerk does not properly certify and report court costs to the circuit court on appealed cases as required by 19.2-335 of the Code of Virginia. Because the clerk did not report the right amount of court costs the Commonwealth lost revenues of approximately \$183 in the ten cases tested. We recommend the clerk assess fees and costs in accordance with the Code of Virginia.

Properly Maintain Court Appointed Attorney Records

The Clerk does not consistently maintain court appointed attorney timesheets, list of allowances, and waivers as required by the Court Appointed Counsel Guidelines & Procedures Manual. Specifically, we noted the following errors when testing 14 invoices.

- In one invoice, the Clerk did not maintain the court appointed attorney timesheet.
- In one invoice, the Clerk failed to obtain a separate waiver for each case on the invoice.
- In one invoice, the Clerk did not maintain a list of allowances, waiver or court appointed attorney timesheet.

We recommend the Clerk maintain records in accordance with the Court Appointed Counsel Guidelines & Procedures Manual.

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 Joseph S. Tate, Judge
Heidi Z. Campbell, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia