December 10, 2010

The Honorable Joseph S. Tate
Chief Judge
County of Smyth General District Court
109 West Main Street, Room 231
Marion, VA 24354-2500

Audit Period:	July 1, 2009 through June 30, 2010
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 Bill Court Costs and Fines

For the third consecutive audit, the Clerk and her staff are not properly billing and collecting fines, court-appointed attorney, fixed misdemeanor, fixed drug misdemeanor, courthouse security and jail admission fees resulting in a loss of revenue to the Commonwealth and the localities. Auditor tested 30 cases and noted the following errors in six of these cases.

- In one case, the Clerk's staff miscoded a fine as a county violation rather than a town violation totaling $500.

- In three cases, the Clerk's staff did not bill the defendants for the following:

    o Local fine totaling $250
    o Fixed drug misdemeanor fee totaling $136
    o Fixed misdemeanor fee totaling $61
    o Jail admission fee totaling $25
    o Courthouse security fee totaling $20

- In three local cases, the Clerk did not properly bill the locality for the court appointed attorney fees. Instead the Clerk billed the Commonwealth incorrectly, which paid $464.

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, the Clerk should bill and collect court costs and fines in accordance with Sections 15.2-1613.1, 16.1-69.48:1, 19.2-163, 19.2-340, and 53.1-120 of the Code of Virginia.

Promptly Delete Access

The Clerk did not delete for 11 months a former employee's access to the court's automated information system. Having an unauthorized individual with access to the court's automated information system could compromise the integrity of the system and the data it contains. The Clerk is responsible for granting, changing and terminating access to the court's automated information system as required by the District Financial Management System User's Guide. The Clerk should promptly delete an employee's access to the automated system when an employee resigns.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: alh

cc: The Honorable Sage B. Johnson, Judge
        Heidi Z. Campbell, Clerk
        Paul F. DeLosh, Director of Judicial Services
          Supreme Court of Virginia