



# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

March 5, 2010

The Honorable John Gregory Mooney  
Chief Judge  
City of Staunton General District Court  
P. O. Box 139  
Covington, VA 24426

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

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:

During the audit period, the Supreme Court of Virginia had no formal guidance regarding approval of Clerk's leave submitted to the electronic leave reporting system. The Supreme Court of Virginia has since issued interim guidance regarding the implementation of internal controls over this process, and this court promptly implemented those controls.

## Improve Recording Information in the Accounting System

The Clerk does not properly enter fines and costs in the court's automated financial accounting system. We noted errors in six of 67 cases tested.

- In one case involving a state violation, the Clerk did not properly enter the fine in FMS as required by Section 19.2-340 of the Code of Virginia. Instead, the Clerk entered the fine as local resulting in a potential loss of revenue to the Commonwealth totaling \$500.
- In three cases, the Clerk failed to bill the locality for \$290 for public defender fees.
- In one case, the Clerk entered the "Tried in Absence" fee as a Courthouse Security fee, resulting in a loss of revenue to the Commonwealth of \$20.
- In one case, the Clerk entered \$25 as Detention Home Costs instead of Jail Admission fee.

The Honorable John Gregory Mooney  
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Page Two

The Clerk should review with the deputies the process for entering information into the accounting system to help them improve their accuracy. If one of the employees has problems with data entry, the Clerk should ensure that appropriate training is received.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Louis K. Campbell, Judge  
The Honorable William D. Heatwole, Judge  
The Honorable Gordon F. Saunders, Judge  
Nancy J. Long, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia