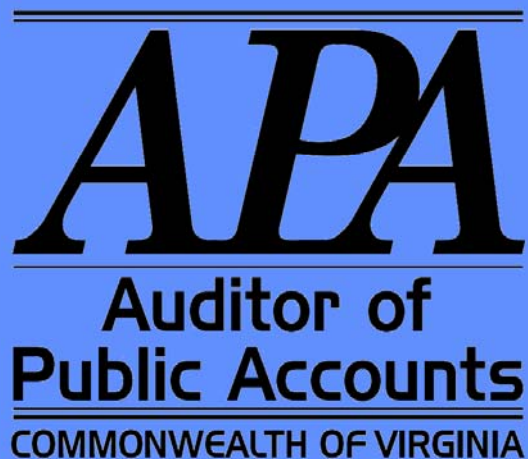


**THE CLERK OF THE  
JUVENILE AND DOMESTIC RELATIONS COURT  
FOR THE  
COUNTY OF CAROLINE**

**REPORT ON AUDIT  
FOR THE PERIOD  
JULY 1, 2007 THROUGH SEPTEMBER 30, 2008**





# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

February 17, 2009

The Honorable David F. Peterson  
Chief Judge  
County of Caroline Juvenile and  
Domestic Relations District Court  
701 Princess Anne Street  
Fredericksburg, VA 22401

Audit Period: July 1, 2007 through September 30, 2008  
Court System: County of Caroline

We have audited the cash receipts and disbursements of the Clerk of the Juvenile and Domestic Relations Court for this locality. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies.

## Management's Responsibility

Court 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.

## Internal Controls

However, we noted matters involving internal control and its operation necessary to bring to Court management's attention.

## Compliance

Additionally, 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.

We acknowledge the cooperation extended to us by the Court during this engagement. The issues identified above are discussed in the section titled Comments to Management.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kmk

cc: The Honorable Patricia Kelly, Judge  
The Honorable Gerald F. Daltan, Judge  
Terry J. Andrews, Clerk  
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 also disclosed the following instances of the Clerk's noncompliance.

#### Properly Assess Fees

Auditors found that the Clerk and her staff did not properly assess and collect fines as required by Section 19.2-335 of the Code of Virginia and court appointed attorney fees in juvenile cases as required by Section 16.1-267 of the Code of Virginia.

Auditors tested ten cases and found errors in all ten, which resulted in \$795 of overcharges to the defendants.

- In four cases, court papers indicate that the juvenile and parent waived the right to counsel, yet there was a charge for attorney costs.
- In one case, both the juvenile and parent were indigent and there was a charge for attorney costs.
- In five cases, the Clerk inappropriately assessed attorney costs to the juvenile rather than an adult.

#### Properly Certify Court Costs to Circuit Court

The Clerk does not properly certify court costs to the Circuit Court on appealed cases as required by Section 19.2-335 of the Code of Virginia. We noted these omissions in three of fifteen cases tested that resulted in a loss of revenue to the Commonwealth.

The Clerk should review all similar cases to identify and correct any errors; and refund these overpayments back to the defendants. Additionally, the Clerk should review assessment procedures and the Supreme Court's current fee schedule with her staff to ensure an understanding of procedures and responsibilities; and when practical, attend periodic regional training meetings.