



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts**

**P.O. Box 1295**

**Richmond, Virginia 23218**

November 28, 2001

The Honorable N. DeV. Morrison  
Chief Judge  
County of Warren General District Court  
P.O. Box 612  
Berryville, VA 22611

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Warren General District Court for the period October 1, 2000 through September 30, 2001.

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. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

## Properly Document Due Date Changes

The Clerk does not properly document due date changes as required by Section 19.2-354 of the Code of Virginia. In three of five cases tested with due date changes, we found that the due date changes lacked supporting documentation. All fines and costs are payable immediately upon final disposition unless otherwise ordered by the court or evidenced by a written payment plan. Court staff should not alter due dates unless they have an established or revised payment agreement. The Clerk should require the defendant to sign a pay agreement so they understand their obligation to the court and their payment terms.

We discussed these comments with the Clerk on November 28, 2001 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable W. Dale Houff, Judge  
Debra V. Bull, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
LeAnne Lane, Court Analyst  
Supreme Court of Virginia

The Honorable N. deV. Morrison  
Chief Judge  
County of Warren General District Court  
P.O. Box 612  
Berryville, VA 22611

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Clerk of the Court  
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The Honorable W. Dale Houff, Judge  
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1 Report File  
1 Working Papers

**Commonwealth of  
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Auditor of Public Accounts**

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(804) 225-3350**

**TO: Debra V. Bull, Clerk of the General District Court**

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**Clerk Fax Number –**

**Clerk Phone Number –**

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**FROM:**

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**DATE: Wednesday, December 15, 1999**

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**Number of pages including cover page: 3**

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**CONFIDENTIAL FOR:, Debra V. Bull**

**MESSAGE:** Enclosed is a **DRAFT COPY** of our audit report. We previously discussed these findings with you during the audit. We are providing this draft copy to afford you an additional opportunity to comment before we finalize the report.

**It is important that you call \_\_\_\_\_ at (804)-225-3350 when you receive this draft for a discussion of our findings.** We will issue the final report shortly after hearing from you.