



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 14, 2012

The Honorable Richard A. Claybrook, Jr.
Chief Judge
County of Shenandoah General District Court
53 Court Square, Room 132
Harrisonburg, VA 22801

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Shenandoah
Judicial District: Twenty-six

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:

Improve Recordkeeping

In our sample of 41 cases, there were errors in 11 cases as shown below.

- In one case, a timesheet was not available to support a supplemental court-appointed attorney waiver payment for \$95.
- In two cases, the Clerk did not obtain separate applications for waiver payments for court-appointed attorney fees of \$500.
- In one case, the Clerk overcharged a defendant \$225 for the Courthouse Construction fee.
- In three cases, the Clerk did not bill the locality for \$210 for attorney fees and a defendant was billed \$45 erroneously.
- In one case, the Clerk erroneously identified the case as a local rather than Commonwealth case and therefore, the fine of \$250 and \$120 in attorney fees went to the locality instead of the Commonwealth.
- In two cases, the Clerk incorrectly charged defendants, resulting in an overcharge of \$60.
- In one case, the Clerk did not bill the defendant \$120 for court-appointed attorney fees.

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Page Two

We recommend the Clerk correct the cases noted above and research all similar cases to make the appropriate corrections to case paperwork and where possible properly remit the collection to the appropriate party.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable W. Dale Houff, Judge
The Honorable Amy B. Tisinger, Judge
Tamara L. Heishman, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia