



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

January 8, 2010

The Honorable Colleen K. Killilea
Chief Judge
County of Gloucester General District Court
5201 Monticello Ave Suite 2
Williamsburg, VA 23188

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Gloucester
Judicial District: Ninth

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 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 has not as of the date of this letter implemented those controls.

During our review, we noted certain matters that required management's attention and corrective action. These matters included:

Properly Bill Attorney Payments

The Clerk did not bill the locality for court appointed attorney fees when attorneys represent defendants charged with local offenses as required by Section 19.2-163 Code of Virginia. The Clerk sent all attorney bills to Supreme Court of Virginia for payment from the Criminal Injuries Compensation Fund.

When the defendant pays the costs associated with the local offense, the clerk sends these funds to the locality. Because the Clerk failed to follow proper procedures, the Commonwealth incurred a loss of \$480. The Clerk should recover these funds from the locality for payment to the State Treasurer

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable Jeffrey Shaw, Judge
Amy Pierce, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia