



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 26, 2012

The Honorable Gerald F. Daltan
Chief Judge
County of Hanover Juvenile and Domestic Relations District Court
P. O. Box 400
Stafford, VA 22555

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Hanover
Judicial District: Fifteenth

We are performing a statewide audit of the Juvenile and Domestic Relations 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:

Properly Bill and Record Court Appointed Attorney Fees

The Clerk had the following billing and recording errors for court appointed attorney fees in the 18 cases tested.

- In two cases, the Clerk did not properly bill the locality for the court appointed attorney fees involving local cases as required by Section 19.2-163 of the Code of Virginia. Instead, the Clerk incorrectly billed the Commonwealth, which paid \$240.
- In five cases, the Clerk failed to properly record court appointed attorney fees against the defendant as required by Section 19.2-163 of the Code of Virginia. This resulted in a loss of revenue to the Commonwealth totaling \$1,225 and a loss of revenue to the Town of Ashland totaling \$120.

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We recommend the Clerk make the appropriate corrections to case paperwork. Further, we recommend the Clerk work with the Office of the Executive Secretary to receive training in the assessment of court costs.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: The Honorable Shannon O. Hoehl, Judge
Susan S. Wood, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia