



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 4, 2015

The Honorable Robert G. Woodson, Jr.
Chief Judge
County of Prince Edward General District Court
P. O. Box 24
Cumberland, VA 23040

The Honorable S. Anderson Nelson
Chief Judge
County of Prince Edward Juvenile and Domestic Relations District Court
P. O. Box 340
Boydton, VA 23917

Audit Period: July 1, 2012 through June 30, 2014
Court System: County of Prince Edward
Judicial District: Tenth

We are performing a statewide audit of the Combined 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:

Properly Bill and Collect Court Fines and Costs (Repeat Finding)

The Clerk and her staff did not properly bill and collect court fines and costs. In 56 cases tested, we noted the following errors.

- In six cases that were amended from local to state violations, the Clerk miscoded fines and costs of \$1,150 as local instead of state, incorrectly billed the locality instead of the Commonwealth for \$600 in court appointed attorney fees, and did not appropriately update the locality field in the court's automated information system.

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- In six appealed cases, the Clerk did not certify fines and costs, totaling \$800, to the Circuit Court, resulting in a potential loss of revenue to the Commonwealth and the locality.
- In six cases, the Clerk did not bill the defendants for a total of \$350 in court costs.
- In one case, the Clerk overcharged the defendant \$120 in court costs.
- In one case, the Clerk incorrectly billed the juvenile rather than the parents or guardian for court appointed attorney fees.
- In one case, the Clerk incorrectly billed the Commonwealth instead of the locality for \$120 in court appointed attorney fees.

The Clerk should correct the specific cases noted above and institute a system of review to minimize the likelihood of billing errors going undetected. Additionally, the Clerk should work with her staff to ensure they understand the billing and collection requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

Request Tax Set-Off Refunds

The Clerk did not submit claims to the Virginia Department of Taxation (TAX) for tax refund set-off for delinquent court costs and fines totaling \$1,053, resulting in a loss of revenue to the Commonwealth and locality. A court must submit claims for set-off of tax refunds through TAX's automated accounting system, the Integrated Revenue Management System. The Clerk should use the tax refund set-off process to maximize collections as required by the Code of Virginia.

Promptly Delete System Access

The Clerk did not delete a former employee's access to the court's automated information system until four months after the employee's last day of work. Having unauthorized individuals with access to the court's automated information system could compromise the integrity of the system and the data it contains. The Clerk is responsible for granting, changing, and terminating access to the court's automated information system. The Clerk should promptly delete an employee's access to the automated system when that employee resigns or is terminated.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Marvin H. Dunkum, Judge
Dana Lynn Franklin, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia