



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

July 30, 2002

The Honorable J. Dean Lewis
Chief Judge
County of Spotsylvania Juvenile and
Domestic Relations District Court
P. O. Box 157
Spotsylvania, VA 22553

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Spotsylvania Juvenile and Domestic Relations District Court for the period April 1, 2001 through March 31, 2002.

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. However, we noted weaknesses in internal controls and noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Improve Accounts Receivables Management

The Clerk does not follow proper procedures to establish and monitor accounts receivable. Specifically, we found the following conditions:

- The Clerk does not consistently enter correct due dates in the court's automated financial management system. In two of the 20 cases tested, the Clerk did not ensure that the correct due date appeared in the automated system. In one case, the Clerk altered the due date without proper supporting documentation. In the second case, the Clerk failed to update a companion case file with the correct due date. The Clerk should enter or alter system due dates only with a signed payment agreement or a Judge's court order in accordance with Section 19.2-354 of the Code of Virginia.

- In eight of 20 cases tested, the Clerk did not properly assess fines and costs. We found that the clerk improperly assessed the time to pay agreement fee in three cases. In two cases, the Clerk did not assess the current public defender fee amount as provided for in Section 19.2-163 of the Code of Virginia. The Clerk recorded fines and costs on two additional cases to the incorrect account code in the automated system. Finally, the Clerk failed to assess court costs for one case in accordance with Section 17.1-281 of the Code of Virginia.

These weaknesses hinder the collection of fines, costs and fees. The Clerk should follow the Code of Virginia and Supreme Court Guidance when establishing and managing account receivables. The Clerk should immediately implement review procedures to assist her in ensuring assessments and due dates are accurate.

We discussed these comments with the Clerk on July 30, 2002 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable Joseph J. Ellis, Judge
The Honorable John H. Thomas, Judge
Christy M. Jett, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
LeAnne Lane, Court Analyst
Supreme Court of Virginia

The Honorable J. Dean Lewis
Chief Judge
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P. O. Box 157
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1 Report File
1 Working Papers

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TO: Christy M. Jett., Clerk of the JDR Court

Clerk Fax Number – Clerk Phone Number –

FROM:

DATE: Monday, August 12, 2002 **TIME:** 2:00 PM

Number of pages including cover page: 3

CONFIDENTIAL FOR: Christy M. Jett

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.