



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

March 1, 2010

The Honorable John Gregory Mooney  
Chief Judge  
County of Augusta General District Court  
P. O. Box 139  
Covington, VA 24426

Audit Period: July 1, 2008 through June 30, 2009  
Court System: County of Augusta  
Judicial District: Twenty-fifth

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:

Comply with Supreme Court Guidelines for Local Purchases

The Clerk submitted two separate invoices from the same vendor totaling \$118.02, which exceeds the Supreme Court's guidelines of a \$100 per day from the same supplier. The Clerk should review The Purchasing Manual to ensure she is in compliance when purchasing supplies.

Properly Record Information in the Accounting System

The clerk did not properly enter Court-Appointed Attorney fees in the Financial Management System. In one of 53 cases tested, the Clerk erroneously charged the defendant \$99. The Clerk should thoroughly review all cases before entering any fines or costs into the court's Financial Management System.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable John C. Quigley, Jr., Judge  
The Honorable Louis K. Campbell, Judge  
The Honorable William D. Heatwole, Judge  
Christy D. Hostetter, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia