



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

March 21, 2007

Honorable Thomas L. Vaughn
Chief Judge
County of Chesterfield General District Court
P.O. Box 144
Chesterfield, VA 23832

Honorable Frederick Rockwell, III
Magistrate Supervising Authority
Twelfth Judicial District
P.O. Box 57
Chesterfield, VA 23832

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Chesterfield General District Court and the associated magistrates from the Twelfth Judicial District for the period October 1, 2005 through December 31, 2006.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test 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 a weakness in internal controls and noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Properly Bill Court-Appointed Attorney Fees

As noted in our previous audit, the Clerk continues to improperly bill the Commonwealth for defendants' use of court appointed attorneys on local charges. Specifically, we found in 9 out of ten traffic cases tested, the Clerk billed the Commonwealth instead of the locality for court appointed attorney fees totaling \$1,016. Section 19.2-163 of the Code of Virginia requires that the locality pay all court appointed attorney fees resulting from the defense of local charges.

The Clerk should bill the locality to recover the funds and have them pay for the attorney services. Further, the Judge should determine if the Clerk is liable to the Commonwealth, if he fails to recover the funds from the locality. The Clerk needs to cease billing the Commonwealth in those cases in which the locality is liable.

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Magistrates

The results of our tests of the Magistrate's Office found that the Magistrates properly stated, in all material respects, the amounts recorded in the financial records; no material weaknesses in the Magistrate's internal controls; and no instances of the Magistrate's noncompliance with applicable laws, regulations, and policies.

We discussed these comments with the Clerk and the Chief Magistrate and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:jth

cc: The Honorable Thomas L. Murphey, Judge
The Honorable Robert D. Laney, Judge
The Honorable Philip V. Daffron, Judge
Carlton L. Hudson, Clerk
William W. Bradham, Jr., Chief Magistrate
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia