



# Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

**Walter J. Kucharski, Auditor**

February 14, 2003

The Honorable G. Richard Beck  
Chief Judge  
County of Dinwiddie General District Court  
35 East Tabb Street  
Petersburg, VA 23803

The Honorable James E. Hume  
Chief Judge  
County of Dinwiddie Juvenile and  
Domestic Relations District Court  
27 East Tabb Street  
Petersburg, VA 23802

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Dinwiddie District Court for the period October 1, 2001 through September 30, 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, and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, or policies that the Clerk needs to address as described below.

## Properly Assess and Collect Fines and Fees

The Clerk does not consistently properly assess and collect fines and fees in cases. In four of 20 cases tested, the Clerk removed or altered the amount assessed by the Judge in Court. In three of these cases, the Clerk improperly reduced the fine amount imposed by the Judge without an amended court order. In another case, the defendant failed to appear in Court and was tried in absence, but the Clerk improperly removed the tried-in-absence fee two weeks after trial when the defendant paid the court costs.

The Clerk should properly assess and collect fines and fees in accordance with the Code of Virginia. The Clerk should not alter or remove fines and fees without written authorization from the Judge.

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We discussed these comments with the Clerk on February 14, 2003 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable Garland Bigley, Judge  
The Honorable Valentine W. Southall, Jr., Judge  
Donna W. Brockwell, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
LeAnn Lane, Court Analyst  
Supreme Court of Virginia