



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

January 29, 2010

The Honorable Dorothy H. Clarke  
Chief Judge  
County of Arlington General District Court  
1425 N. Courthouse Rd. Suite 12200  
Arlington, VA 22201

Audit Period: July 1, 2008 through June 30, 2009  
Court System: County of Arlington  
Judicial District: Seventeenth

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:

## Properly Assess Court Costs

The Clerk did not properly enter fines and costs involving local and state charges, or properly receipt collections into the Financial Management System. The auditor tested 36 cases and observed 13 occurrences in which the Clerk failed to properly enter defendant court costs in the Financial Management System. This resulted in the miscoding of payments totaling \$112. We recommend the Clerk make the appropriate corrections to case paperwork. Further, we recommend the Clerk work with the Office of the Executive Secretary to receive training in the assessment of court costs.

## Properly Maintain Court Appointed Attorney Records

In ten of 30 invoices tested, the Clerk did not obtain or maintain court-appointed attorney timesheets, list of allowances, or waivers as required by the Court-Appointed Counsel Guidelines and Procedures Manual. The timesheet provides a detailed accounting of the time spent on a case and justification for additional fees requested. We recommend the Clerk maintain records in accordance with the Court Appointed Counsel Guidelines and Procedures Manual.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable Karen A. Henenberg, Judge  
The Honorable Thomas J. Kelley, Judge  
The Honorable Richard J. McCue, Judge  
Steven R. Spurr, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia