



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 8, 2011

The Honorable R. Morgan Armstrong
Chief Judge
County of Patrick General District Court
3160 Kings Mountain Road, Suite A
Martinsville, VA 24112

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Patrick
Judicial District: Twenty-First

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 Bill and Collect Court Costs

The Clerk did not properly bill and collect court costs. In seven of 24 cases tested, the auditors noted the following errors.

- In four local cases, the Clerk did not bill the locality for public defender fees totaling \$390. The Clerk should bill the locality and reimburse the Commonwealth when a public defender represents a defendant on a local charge.
- In three cases, the Clerk overcharged the defendants for blood alcohol tests totaling \$18.

The Clerk should correct these specific cases noted above. Further, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

Promptly Delete Access

The Clerk does not promptly delete employees' access to the court's automated information system when employees resign. Specifically, the Clerk delayed six years for the former Clerk and 13 months for a former employee before deleting their access. Having unauthorized individuals with access to the court's automated information system could compromise the integrity of the system and the data it contains. The

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Clerk is responsible for granting, changing and terminating access to the court's automated information system as required by the District Financial Management System User's Guide. The Clerk should promptly delete an employee's access to the automated system when an employee resigns.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: alh

cc: The Honorable Edwin A. Gendron Jr., Judge
Brenda S. Hines, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia