

**CLERK OF THE GENERAL DISTRICT COURT  
of the  
COUNTY OF GLOUCESTER**

**REPORT ON AUDIT  
FOR THE PERIOD  
JULY 1, 2007 THROUGH SEPTEMBER 30, 2008**





# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

March 16, 2008

The Honorable Colleen Killilea  
Chief Judge  
County of Gloucester General District Court  
5201 Monticello Avenue Suite 2  
Williamsburg, VA 23188

Mr. Karl R. Hade  
Executive Secretary  
Office of the Executive Secretary  
of the Supreme Court of Virginia

Audit Period: July 1, 2007 through September 30, 2008  
Court System: County of Gloucester  
Judicial District: Ninth  
Magisterial District: Six

We have audited the cash receipts and disbursements of the Clerk of the General District Court and the associated Magistrates for this locality. Our primary objectives for both the Court and the Magistrates were to test the accuracy of financial transactions recorded on the applicable financial management system; evaluate internal controls; and test its compliance with significant state laws, regulations, and policies.

## Management's Responsibility

Court and Magistrate management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

## Financial Matters

We noted no instances of improper recording and reporting of financial transactions in the Court's financial management system.

Additionally, we noted no instances of improper recording and reporting of financial transactions in the Magistrates' financial management records.

## Internal Controls

We noted no matters involving internal control and its operation necessary to bring to Court management's attention.

As well, we noted no matters involving internal control and its operation necessary to bring to Magistrate management's attention.

### Compliance

The results of our tests of compliance with applicable laws and regulations disclosed instances of noncompliance in the Court that are required to be reported.

In addition, the results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance with the Magistrates that are required to be reported.

We acknowledge the cooperation extended to us by the Court and the Chief Magistrate during this engagement. The issues identified above are discussed in the section titled Comments to Management.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable R. Bruce Long, Judge  
Amy Pierce, Clerk  
Jeff Lanham, Regional Magistrate Supervisor  
Mary Virginia Munoz, Chief Magistrate  
Paul DeLosh, Director of Judicial Services  
Supreme Court of Virginia

## COMMENTS TO MANAGEMENT

### Compliance

The results of our tests of compliance with applicable laws and regulations disclosed the following instances of the Clerk's noncompliance.

### Properly Assess Fines and Costs

The Clerk does not properly assess fines and the costs for court appointed attorneys associated with locality cases. Consequently, the clerk does not bill the locality for these expenses as mandated by Section 19.2-163 of the Code of Virginia. Our testwork revealed error rates of 33 percent with regards to assessments and 78 percent with regards to billing, encompassing a \$1500 loss of Commonwealth revenues. The Clerk must properly assess fines and immediately begin billing the locality for all attorney costs associated with locality cases.