



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 14, 2010

The Honorable W. Dale Houff
Chief Judge
County of Frederick General District Court
116 South Court Street, Suite B
Luray, VA 22835

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Frederick
Judicial District: Twenty-sixth

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:

During the audit period, the Supreme Court of Virginia had no formal guidance regarding approval of Clerk's leave submitted to the electronic leave reporting system. The Supreme Court of Virginia has since issued interim guidance regarding the implementation of internal controls over this process, and this court promptly implemented those controls

Properly Enter Fines and Court Costs

The Clerk does not properly enter fines and costs in the court's automated financial accounting system. We noted errors in six of 44 cases tested:

- In five cases the court house maintenance fee was not appropriately entered. Four cases totaling \$40 was not entered and one case was inappropriately entered as \$30 instead of \$10.
- In one case, the tried in absence fee was not assessed by the Judge, but was entered into the system as \$75.

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List of Allowances

- In six cases the Clerk did not retain supporting documentation for waiver fee request when waiver amounts were requested totaling \$755 per Section 19.2-163 et.al of the Code of Virginia. Without the application for the waiver request, the amount claimed could not be verified.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable David S. Whitacre, Judge
The Honorable Amy B. Tisinger, Judge
Brenda L. Vance, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia