



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

January 23, 2008

The Honorable Michael M. Rand
Chief Judge
County of Mecklenburg Juvenile and
Domestic Relations District Court
P. O. Box 430
Halifax, VA 24558

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Mecklenburg Juvenile and Domestic Relations District Court for the period October 1, 2006 through September 30, 2007.

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. However, we noted a weakness in internal controls and noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Properly Calculate Due Dates

The Clerk and her staff improperly calculated due dates in seven of 40 cases tested. Defendants must pay all court cost upon sentencing as required by Section 19.2-303.4 of the Code of Virginia. Additionally, if defendants cannot pay fines and court costs within 15 days of sentencing, Section 19.2-354 of the Code of Virginia requires a court order or payment agreement in order to change the due date.

Improper due dates for individual accounts hinder collection efforts and could also result in loss of revenue for both the Commonwealth and the locality. The Clerk should examine all other similar cases and if other calculated due date errors have occurred, make the appropriate corrections.

We discussed these comments with the Clerk and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alp

cc: The Honorable Stephen Anderson Nelson, Judge
Rebecca D. Inge, Clerk
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia