



# Commonwealth of Virginia

*Auditor of Public Accounts*

Martha S. Mavredes, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

May 29, 2013

The Honorable Michael E. Levy  
Chief Judge  
County of Westmoreland General District Court  
P.O. Box 688  
Montross, VA 22520

Audit Period: July 1, 2011 through June 30, 2012  
Court System: County of Westmoreland  
Judicial District: Fifteenth

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 Complete and Retain Supporting Documentation

The Clerk does not maintain all required supporting documentation for court appointed attorney payments and inconsistently followed procedures for paying attorney fees. Specifically, we tested 11 invoices and noted errors in eight of them. In seven instances, the Clerk did not retain documentation of the waiver application and approval for \$2,617 in additional attorney compensation. In another instance, the Chief Judge did not approve \$547 in additional waiver fees paid to the attorney. The Clerk should follow all required procedures for processing and paying attorney fees.

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

AUDITOR OF PUBLIC ACCOUNTS

LJH:dac

cc: The Honorable Frank L. Benser, Judge  
Laura Morgan, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia