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Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

March 26, 2018

The Honorable William E. Jarvis  
Chief Judge  
County of Prince William General District Court  
9311 Lee Avenue  
Manassas, VA 20110-5586

Audit Period: July 1, 2016 through June 30, 2017  
Court System: County of Prince William  
Judicial District: Thirty-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 Document and Retain Voided Receipts**

Repeat: No

In four of 12 voided receipts tested, the Clerk did not retain all copies of the receipts. In addition, for two of the voided receipts, proper documentation was not kept to support or explain why the void occurred. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Clerk should properly document and retain all copies of voided receipts as required by the court's financial management user's guide.

### **Retain Supporting Documentation for Attorney Payments**

Repeat: No

The Clerk did not maintain all required supporting documentation for court appointed attorney payments and waivers, which the Office of the Executive Secretary of the Supreme Court has established should include an individual application per case, waivers, timesheets, allowances and signatures from the presiding Judge. In one invoice tested, the Clerk did not maintain the DC-40 or waiver. By not obtaining and keeping all of the approved documentation, the Clerk increases the risk of improperly paying the attorneys.

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The Clerk should work with her staff to ensure the office maintains all the appropriate documentation.

**Properly Bill and Collect Court Fines and Costs**

Repeat: No

The Clerk did not properly bill and collect court fines and costs. In 58 cases tested, we noted the following errors.

- In two cases, charges were miscoded to the wrong locality in the court's financial system, resulting in losses of \$750 to the applicable locality.
- In five local cases, the applicable localities were not billed for attorney fees of \$600.
- In four cases, defendants were overcharged costs totaling \$685.
- In three cases, defendants were not assessed a total of \$96 in costs.

The Clerk should correct the specific cases noted above and should establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with Code of Virginia.

We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Wallace S. Covington III, Judge  
The Honorable Robert P. Coleman, Judge  
The Honorable Angela M. Horan, Judge  
Jacqueline R. Ward, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia