



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

May 9, 2016

The Honorable Becky J. Moore  
Chief Judge  
City of Alexandria General District Court  
P.O. Box 320489  
Alexandria, VA 22320-4489

Audit Period: July 1, 2014 through June 30, 2015  
Court System: City of Alexandria  
Judicial District: Eighteenth

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 Maintain Waivers**

The Clerk did not maintain proper supporting documentation for attorney payments. Court appointed attorneys may request additional payment in excess of the statutory cap by submitting detailed waiver applications for approval by the Chief and Presiding Judges. In 15 attorney invoices tested, the Clerk did not retain the proper documentation, specifically the application and invoice, as required.

The Clerk should require that all proper signatures are present and that waivers are completed in full and retained with the appropriate invoices as required by Court Appointed Counsel Procedures and Guidelines Manual.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: lj

cc: The Honorable Donald M. Haddock Jr., Judge  
JeAnne V. Rosson, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia