



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 24, 2014

The Honorable Robert H. Downer, Jr.  
Chief Judge  
County of Goochland General District Court  
P. O. Box 2677  
Charlottesville, VA 22902

The Honorable Frank W. Somerville  
Chief Judge  
County of Goochland Juvenile and Domestic Relations District Court  
P. O. Box 821  
Orange, VA 22960

Audit Period: July 1, 2012 through June 30, 2013  
Court System: County of Goochland  
Judicial District: Sixteenth

We are performing a statewide audit of the Combined 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:

## Escheat Unclaimed Property and Restitution

The Clerk did not escheat unclaimed property and restitution totaling \$568 as required by Section 55-210.26:1 of the Code of Virginia. We recommend the Clerk remit the unclaimed property to the Division of Unclaimed Property and the unclaimed restitution to the Criminal Injuries Compensation Fund, as required by the Code of Virginia.

## Properly Bill and Collect Court Fines and Costs

The Clerk and her staff did not properly bill and collect court fines and costs, resulting in a loss of revenue to the Commonwealth. In five of 17 cases tested, the auditor noted the following errors.

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- In two local cases, the Clerk incorrectly billed the Commonwealth instead of the locality for \$240 in court-appointed attorney fees.
- In two cases, the Clerk did not bill defendants for court-appointed attorney fees, resulting in a loss of \$240 to the Commonwealth.
- In three cases, the Clerk miscoded fines of \$1,700 and court-appointed attorney fees of \$120 as local instead of state.

The Clerk should correct these specific cases noted above. Further, the Clerk should work with her staff to ensure they understand the billing and collecting requirements and review their work to verify it is done properly. If necessary, the Clerk should request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

#### Reconcile Bank Account

The Clerk did not reconcile her bank account for the period under audit. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and can increase the risk of loss of funds. Timely and complete reconciliations are an essential internal control. The Clerk should perform monthly bank reconciliations upon receiving the bank statements as required by the Financial Management System User's Guide.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Edward K. Carpenter, Judge  
The Honorable Edward DeJ. Berry, Judge  
Dianne H. White, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia