



# Commonwealth of Virginia

## *Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

February 29, 2012

The Honorable James A. Moore  
Chief Judge  
City of Franklin General District Court  
150 N. Main Street  
Suffolk, VA 23434

The Honorable Robert S. Brewbaker  
Chief Judge  
City of Franklin Juvenile and Domestic Relations District Court  
1020 Pretlow Street  
Franklin, VA 23851-2067

Audit Period: July 1, 2010 through June 30, 2011  
Court System: City of Franklin  
Judicial District: Fifth

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:

During our audit, we noted several matters involving internal controls and court operations that require the Chief Judge's and the Office of the Executive Secretary, Supreme Court of Virginia's attention. The Clerk's recent departure on medical leave has left the office without a permanent Clerk. In the interim, Clerks from neighboring courts have been assisting with the daily duties.

### Proper Reimbursement of Attorney Fees

The Code of Virginia requires the locality to reimburse the Commonwealth for court-appointed attorney costs in local offenses. The Clerk properly billed the locality for these costs, but did not send the locality's reimbursement to the Commonwealth. Instead, the Clerk sent the funds back to the locality, which caused the Commonwealth to lose \$18,448.

The Court should work with the Office of the Executive Secretary to obtain reimbursement from the locality.

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Implement Available Automated Procedures

The outgoing Clerk did not use the automated system to record and prepare checks. As a result the Clerk hand-wrote checks instead of preparing them on the system, which resulted in unrecorded checks, and an inability to reconcile the bank account without assistance for over 12 months.

Provide Cross-Training for Financial Back-Up

The Clerk did not train her staff in any of the Court's financial processes or procedures. Therefore, in the Clerk's absence no one could perform all the fundamental financial transactions of the court.

We recommend the Chief Judge review the audit findings and work with the Office of the Executive Secretary, Supreme Court of Virginia, to develop a training plan for the new Clerk and her staff.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable W. Parker Council, Judge  
The Honorable Alfreda Talton-Harris, Judge  
Brenda Nance, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia