



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

April 21, 2004

The Honorable Roger L. Morton
Chief Judge
County of Orange General District Court
109 N. Madison Rd.
Orange, VA 22960

The Honorable Edward DeJarnette Berry
Chief Judge
County of Orange Juvenile and
Domestic Relations District Court
411 East High Street
Charlottesville, VA 22901

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Orange District Court for the period January 1, 2003 through March 31, 2004.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Assess Proper Fines and Costs

In six of 20 cases tested, the Clerk did not assess the correct amount for the local jailing fee as required by local ordinance pursuant to Section 15.2-1613.1 of the Code of Virginia. Further, in three of 20 cases tested, the Clerk improperly assessed the \$50, Sentencing Fee, on fixed-fee misdemeanor cases, resulting in a \$50 overcharge for these three cases. The Clerk should ensure that staff assesses fees and costs in accordance with state law.

MAGISTRATE FINDING:

Retain Records

The Chief Magistrate did not recover the financial accounting records from Magistrate Dove before he left employment. Chapter X of the Magistrate's Manual requires chief

magistrates to secure the financial records from any magistrate leaving employment to prevent alteration or inappropriate destruction.

The Chief Magistrate should implement procedures to obtain the financial accounting records of any magistrate who is leaving employment. Further, the Chief Magistrate should request the return of the records from the above former magistrate in writing and advise him that, in accordance with Section 42.1-88 of the Code of Virginia, and he must return of the records within ten days of receiving written requests. Further, we recommend, that as the magistrate supervising authority, the Circuit Court Chief Judge require Chief Magistrate Thompson to obtain the records of former Magistrate Dove.

We discussed these comments with the Chief Judges on April 21, 2004 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc: The Honorable Daniel R. Bouton
Chief Judge, Orange Circuit Court
The Honorable William A. Talley, Jr., Judge
The Honorable Dwight D. Johnson, Judge
The Honorable Frank W. Somerville, Judge
Sue L. Southard, Clerk
LeAnn Lane, Court Analyst
Supreme Court of Virginia

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411 East High Street
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Sue L. Southard
Clerk of the Court
County of Orange
P. O. Box 821
Orange, VA 22960

The Honorable Daniel R. Bouton
Chief Judge
County of Orange Circuit Court
P.O. Box 230
127 Belleview Avenue
Orange, VA 22960

The Honorable William A. Talley, Jr., Judge
109 N. Madison Rd.
Orange, VA 22960

The Honorable Dwight D. Johnson, Judge
109 N. Madison Rd.
Orange, VA 22960

The Honorable Frank W. Somerville, Judge
109 N. Madison Rd
Orange, VA 22960

G. Paul Nardo
Chief Policy and Communications Advisor to the Speaker
General Assembly Building
Room 635A

LeAnn Lane, Court Analyst

Supreme Court of Virginia
llane@courts.state.va.us

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- 1 Working Papers