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Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

April 19, 2019

The Honorable Wallace S. Covington III  
Chief Judge  
County of Prince William General District Court  
9311 Lee Avenue  
Manassas, VA 20110-5586

Audit Period: July 1, 2017 through June 30, 2018  
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: Yes (first issued in fiscal year 2017)

In four of 12 voided receipts tested, the Clerk did not retain all copies and for two 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 retain all copies of voided receipts and note the reason for voiding receipts as required by the court's financial management user's guide.

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

Repeat: Yes (first issued in fiscal year 2017)

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, list of allowances and signatures

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from the Presiding and Chief Judges. In seven invoices tested, the Clerk did not maintain the list of allowance and/or waiver application. By not receiving and keeping all of the approved documentation, the Clerk increases the risk of improperly paying the attorneys.

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: Yes (first issued in fiscal year 2017)

The Clerk did not properly bill and collect court fines and costs. In 84 cases tested, we noted the following errors.

- In seven cases, defendants were not assessed costs totaling \$3,920.
- In two appealed cases, costs of \$1,500 were not certified to the circuit court.
- In four cases, the Clerk erroneously billed the Commonwealth instead of the locality for attorney fees of \$960.
- In four cases, coding errors resulted in a loss of \$710 to the Commonwealth.
- In five cases, coding errors resulted in a loss of \$615 to the county and/or towns.
- In two cases, defendants were overcharged costs of \$170.

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:vks

cc: The Honorable William E. Jarvis, Judge

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The Honorable Robert P. Coleman, Judge  
The Honorable Angela M. Horan, Judge  
The Honorable Petula C. Metzler, Judge  
Jacqueline R. Ward, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia