



Commonwealth of Virginia

Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218

Walter J. Kucharski, Auditor

January 8, 2010

The Honorable Winship C. Tower
Chief Judge
City of Virginia Beach Juvenile and Domestic Relations Court
2425 Nimmo Parkway, Building 10
Virginia Beach, VA 23456

Audit Period: July 1, 2008 through June 30, 2009
Court System: City of Virginia Beach
Judicial District: Second

We are performing a statewide audit of the Juvenile and Domestic Relations 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 the audit period, the Supreme Court of Virginia had no formal guidance regarding approval of Clerk's leave submitted to the electronic leave reporting system. The Supreme Court of Virginia has since issued interim guidance regarding the implementation of internal controls over this process, and this court promptly implemented those controls.

During the audit period the Supreme Court of Virginia provided the Clerk with guidance regarding the retention of supporting documentation. We were unable to review mediation orders supporting vendor payments since the clerk had destroyed the documents based on Supreme Court instructions.

During our review, we noted certain matters that required management's attention and corrective action. These matters included:

Properly Complete and Retain Supporting Documentation

The Clerk does not maintain all required supporting documentation for court appointed attorney payments and inconsistently follows the normal procedures for payment. Section 19.2-163 of the Code of Virginia permits court appointed attorneys to apply for additional fees when cases warrant additional fees due to time or difficulty.

The Office of the Executive Secretary Supreme Court of Virginia has established guidelines for the submission and approval of these waiver applications to ensure all disbursements from the Criminal Injuries Compensation Fund comply with the Code of Virginia. Control procedures include individual applications,

The Honorable Winship C. Tower
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January 8, 2010
Page Two

signatures from the attorney, clerk, presiding Judge and Chief Judge, and sets the procedure for the retention of these documents.

We noted the Clerk is inconsistently following these procedures, including the retention of the documentation of the waiver application timesheets, and requiring separate applications per charge. Failure to follow approved procedures could result in attorneys receiving excess amounts or duplicate payments for the same waiver. The Clerk should work to ensure that this office follows all the appropriate procedures, thus safeguarding the fund from erroneous payments.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Gerrit W. Benson, Judge
The Honorable Randall M. Blow, Judge
The Honorable Deborah V. Bryan, Judge
The Honorable Deborah M. Paxson, Judge
The Honorable Deborah L. Rawls, Judge
The Honorable Ramona D. Taylor, Judge
Pamela Scott, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia