



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 18, 2013

The Honorable Julian W. Johnson
Chief Judge
County of Westmoreland Juvenile and Domestic Relations District Court
P.O. Box 400
Stafford, VA 22555-0400

Audit Period: July 1, 2011 through June 30, 2012
Court System: County of Westmoreland
Judicial District: Fifteenth

We are performing a statewide audit of the Juvenile and Domestic Relations 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 Complete and Retain Supporting Documentation

The Clerk does not maintain all required supporting documentation for court appointed attorney payments and inconsistently followed the established procedures for paying attorney fees.

Specifically, we tested 11 invoices and noted errors in seven of them.

- In one instance, the Clerk did not retain documentation of the waiver application and approval for \$667 in additional attorney compensation.
- In two instances, the judge approved \$852 in additional waiver fees to attorneys, but the attorneys were paid \$892, resulting in a loss to the Commonwealth of \$40.
- In five instances, the chief judge did not approve \$3,502 in additional waiver fees paid to attorneys.

The Clerk should follow all required procedures for processing and making payments to attorneys.

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Properly Bill and Collect Attorney Fees

The Clerk and her staff did not properly bill and collect attorney fees. In six of 11 cases tested, we noted that the Clerk incorrectly charged defendants for court-appointed attorney fees totaling \$2,055.

The Clerk should correct these specific cases noted above. Further, the Clerk should work with her staff to ensure they understand the billing and collection requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable R. Michael McKenney, Judge
Christina Viviers, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia