



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

December 7, 2009

The Honorable Gino W. Williams  
Chief Judge  
County of Pulaski General District Court  
1 East Main Street, Suite 201  
Christiansburg, VA 224073

Audit Period: July 1, 2008 through June 30, 2009  
Court System: County of Pulaski  
Judicial District: Twenty-seventh

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 Assess Fines and Costs

The Clerk is not properly assessing and collecting court appointed attorney fees, court house security fees, fines and fixed traffic infraction fee as required by Sections 19.2-163, 53.1-120, 19.2-340, and 16.1-69.48:1 of the Code of Virginia. The auditor tested 29 cases and noted the following errors.

- In three cases, the Clerk miscoded payments of unpaid fines and cost, causing a loss of revenue to the Commonwealth totaling \$141 and to the locality totaling \$120.
- In one case, the Clerk incorrectly identified charges against a defendant as a local violation rather than state, resulting in a loss of revenue to the Commonwealth totaling \$250.

We recommend the clerk research all similar cases and make the appropriate corrections to case paperwork. Further, we recommend the Clerk work with the Office of the Executive Secretary to receive training in properly assessing costs.

## Properly Maintain Court Appointed Attorney Records

The Clerk does not consistently maintain court-appointed attorney timesheets or waivers as required by the Court-Appointed Counsel Guidelines and Procedures Manual. The timesheet provides a detailed accounting of the time spent on a case and justification for additional fees requested. A waiver provides a

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detailed explanation of additional fees requested. We recommend the Clerk maintain records in accordance with the Court Appointed Counsel Guidelines & Procedures Manual.

Properly Approve the Reporting of Leave

The Judge does not approve the reporting of leave taken by the Clerk. Instead, the Clerk completes and approves her own leave report. Section 2102.3 of the Human Resources Policy Manual requires the supervising Judge to approve the reporting of the Clerk's leave. Supervisory review and approval is an essential internal control to ensure the accuracy and appropriateness of transactions. Allowing someone to prepare and approve their own leave without a supervisory review can result in both intentional and unintentional errors going undetected. We recommend the supervising Judge immediately begin reviewing and approving the reporting of the Clerk's leave.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:rsj

cc: The Honorable R. Glennwood Lookabill, Judge  
Terri Powers, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia