



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

October 29, 2010

The Honorable H. Lee Chitwood
Chief Judge
County of Pulaski Juvenile and Domestic Relations Court
45 Third Street, N.W., Suite 103
Pulaski, VA 24301

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Pulaski
Judicial District: Twenty-seventh

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

Properly Bill Court Costs

The Clerk is not properly billing and collecting court appointed attorney fees involving local charges resulting in a loss of revenue to the Commonwealth. The Auditor tested two local cases and noted the Clerk did not properly bill the locality for the court appointed attorney fees. Instead the Clerk billed the Commonwealth incorrectly, which paid \$265. We recommend the Clerk make the appropriate corrections to case paperwork and bill the localities for the applicable court appointed attorney fees. Further, the Clerk should bill and collect court costs in accordance with Section 19.2-163 of the Code of Virginia.

Request Tax Set Off Refunds

The Clerk did not request the Virginia Department of Taxation (TAX) hold tax set off refunds totaling \$59 for individuals that owe delinquent court costs and fines resulting in a loss of revenue to the Commonwealth and locality. A court must request tax refunds through TAX's automated accounting system called the Integrated Revenue Management System. The Clerk should request tax set off refunds to maximize collections as required by Section 58.1-524 (A) of the Code of Virginia.

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Properly Purchase Consumable Goods

The Clerk does not purchase toner in accordance with the Purchasing Manual. The Clerk always orders toner through a local vendor even if the vendor has to split the invoice to remain under the Supreme Court's guidelines of a \$100 per day of purchases.

This process circumvents the requirement of ordering bulk items through the Executive Office of the Supreme Court of Virginia. We recommend the Clerk follow the purchasing requirements as outlined in the Purchasing Manual.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: Judith C. Childress, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia