



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 2, 2012

The Honorable Anita D. Filson
Chief Judge
County of Rockbridge Juvenile and Domestic Relations District Court
20 South Randolph Street, Suite 201
Lexington, VA 24450

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Rockbridge
Judicial District: Twenty-fifth

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 Bill and Collect Court

In three of 30 cases tested, the Clerk did not certify the court costs of the proceedings to the Circuit Court Clerk, totaling \$483. In three cases, the Clerk incorrectly classified the court-appointed attorney fees as local rather than state, totaling \$300. The Clerk should correct these specific cases. Further, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

Promptly Delete Access

The Clerk did not delete an individual's access to the court's automated accounting system after the individual declined to accept the job in the fall of 2010. Having unauthorized individuals with access to the court's automated information system could compromise the integrity of the system and the data it contains. The Clerk is responsible for granting, changing and terminating access to the court's automated information system as required by the Financial Management System User's Guide. The Clerk should promptly delete any unused passwords to the automated system.

Correct Account Errors on the Daily Financial Reports

The Clerk does not correct adult and juveniles cases when they appear on the daily individual account status report. This report helps the court to monitor selected unpaid and liability accounts and errors.

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Because these errors relate to fines and court costs owed, the Clerk should review and immediately correct all account errors on the daily individual account status report.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Laura L. Dascher, Judge
The Honorable Paul A. Tucker, Judge
Gregory C. Hemmings, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia