



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

October 18, 2001

The Honorable Thomas D Frith, Jr.
Chief Judge
City of Galax General District Court
P O Box 336
Christiansburg, VA 24073

The Honorable Robert C. Viar, Jr.
Chief Judge
City of Galax Juvenile and
Domestic Relations District Court
1 East Main Street, Suite 305
Christiansburg, VA 24073

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Galax District Court for the period July 1, 2000 through June 30, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Properly Assess Fees

The Clerk incorrectly assesses a \$2 law library fee on civil cases without a local ordinance. The Code of Virginia, Section 42.1-70 requires that the locality's governing body adopt an ordinance to assess the library fee. We recommend that the Clerk and the local bar association approach the local governing bodies of the City of Galax and Grayson County to consider passing ordinances establishing a regional law library, which will allow the district court to assess and collect a law library fee and remit it monthly to the Grayson county treasurer as allowed by Code of Virginia, Section 42.1-71. We also recommend that the Clerk discontinue collecting the law library fee until the localities pass a local ordinance.

We discussed these comments with the Clerk on November 2, 2001 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable Edward M Turner, III, Judge
 The Honorable J. L. Tompkins, III, Judge
 The Honorable D. W. Bird, Jr., Judge
 Evidene H. Milgrim, Clerk
 Don Lucido, Director of Technical Assistance
 Supreme Court of Virginia
 LeAnne Lane, Court Analyst
 Supreme Court of Virginia

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The Honorable J. L. Tompkins, III, Judge
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1 Report File
1 Working Papers

Commonwealth of
Virginia
Auditor of Public Accounts

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TO: Evidene H. Milgrim, Clerk of the Combined Court

Clerk Fax Number – Clerk Phone Number –

FROM:

DATE: Wednesday, December 15, 1999

Number of pages including cover page: 3

CONFIDENTIAL FOR: Evidene H. Milgrim

MESSAGE: Enclosed is a **DRAFT COPY** of our audit report. We previously discussed these findings with you during the audit. We are providing this draft copy to afford you an additional opportunity to comment before we finalize the report.

It is important that you call _____ at (804)-225-3350 when you receive this draft for a discussion of our findings. We will issue the final report shortly after hearing from you.