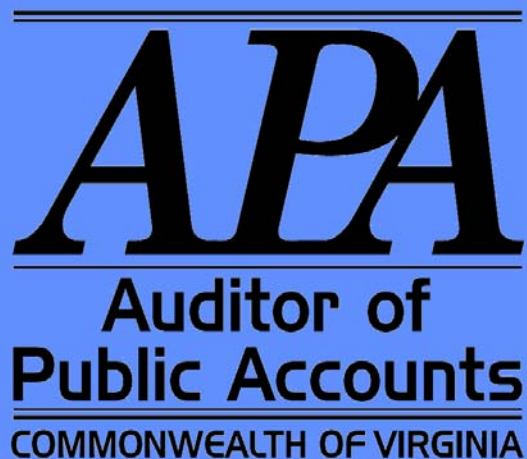


**CLERK OF THE  
GENERAL DISTRICT COURT  
TRAFFIC DIVISION  
OF THE  
CITY OF NEWPORT NEWS**

**REPORT ON AUDIT  
FOR THE PERIOD  
JANUARY 1, 2008 THROUGH MARCH 31, 2009**





# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

July 28, 2009

The Honorable Bryant L. Suggs  
Chief Judge  
City of Newport News General District Court Traffic Division  
2500 Washington Avenue, 2nd Floor  
Newport News, VA 23607-4307

Audit Period: January 1, 2008 through March 31, 2009  
Court System: City of Newport News

We have audited the cash receipts and disbursements of the Clerk of the General District Court Traffic Division for this locality. 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.

## Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

## Financial Matters

We noted no instances of improper recording and reporting of financial transactions in the Court's financial management system.

## Internal Controls

We noted no matters involving internal control and its operation necessary to bring to Court management's attention.

## Compliance

The results of our tests of compliance with applicable laws and regulations disclosed instances of noncompliance in the Court that are required to be reported.

We acknowledge the cooperation extended to us by the Court during this engagement. The issues identified above are discussed in the section titled Comments to Management.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kmk

cc:     The Honorable Richard C. Kerns, Judge  
          The Honorable Alfred O. Masters, Jr., Judge  
          The Honorable Gary A. Mills, Judge  
          Phyllis P. Williams, Clerk  
          Paul DeLosh, Director of Judicial Services  
          Supreme Court of Virginia

## COMMENTS TO MANAGEMENT

### Compliance

The results of our tests of compliance with applicable laws and regulations disclosed the following instances of the Clerk's noncompliance.

#### **Properly Certify Court Costs for Collection**

The clerk does not properly certify court costs on cases appealed to the circuit court as required by Section 19.2-336, Code of Virginia. We noted an error rate of 50 percent in the cases tested. We recommend the clerk implement proper controls to properly certify all appropriate district court costs for collection following statutory requirements and procedures from the Office of the Executive Secretary.

#### **Properly Bill Locality for Public Defender Costs**

The clerk does not properly bill the locality of Newport News for the use of public defenders assigned to represent defendants on local charges as required by Section 19.2-163, Code of Virginia. Failure to bill the locality for these state provided services resulted in a loss of revenue to the Commonwealth in excess of \$1000 in the cases tested. We recommend the clerk recoup all Commonwealth expenses as appropriate.