



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 22, 2018

The Honorable Gordon F. Saunders
Chief Judge
City of Staunton General District Court
150 S. Main St., #2
Lexington, VA 24450

Audit Period: July 1, 2016 through June 30, 2017
Court System: City of Staunton
Judicial District: Twenty-fifth

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:

Bill Locality for Attorney Fees

Repeat: No

The Clerk does not have sufficient procedures for billing the locality for court-appointed attorney and public defender fees. When a public defender or court appointed attorney represents a defendant charged with a local offense, the Clerk is required to bill the locality for reimbursement to the Commonwealth. In four of ten local cases tested, the locality was not billed for a total of \$410 public defender fees.

The Clerk should establish appropriate procedures to ensure that the locality is billed, when applicable, for public defender and court-appointed attorney fees.

Retain Voided Receipts

Repeat: No

In three of seven voided receipts tested, the Clerk did not retain all copies of the voided receipts. Voided transactions pose an increased risk for fraudulent activity and, as such, must be monitored and

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controlled closely. The Clerk should retain all copies of voided receipts and note the reason for voiding receipts as required by the Financial Management System User's Guide.

We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable William Cleaveland, Judge
The Honorable Rupen R. Shah, Judge
Amanda M. Knighting, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia