



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

December 16, 2007

The Honorable H. Lee Chitwood
Chief Judge
County of Pulaski Juvenile and
Domestic Relations District Court
45 3rd Street, NW, Suite 103
Pulaski, VA 24301

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Pulaski Juvenile and Domestic Relations District Court for the period January 1, 2006 through September 30, 2007.

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 instances of noncompliance with applicable laws, regulations, and policies. However, we noted a weakness in internal controls that the Clerk needs to address as described below.

Properly Assess Criminal Fees

The Clerk and her staff did not properly assess fees in criminal cases in accordance with the Code of Virginia. In six of 30 criminal cases tested, we found assessment errors totaling \$778.

The Clerk should ensure that all court costs and fees are assessed and collected in accordance with the Code of Virginia, by staff training, use of the Supreme Court of Virginia current fee schedules, and when practical, attending their periodic regional training meetings.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alp

cc: Judith C. Childress, Clerk
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia