

**THE CLERK OF  
THE GENERAL DISTRICT COURT  
FOR THE  
COUNTY OF MATHEWS**

**REPORT ON AUDIT  
FOR THE PERIOD  
JULY 1, 2008 THROUGH JUNE 30, 2009**



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# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

December 7, 2009

The Honorable Colleen K. Killiliea  
Chief Judge  
County of Mathews General District Court  
5201 Monticello Ave. Suite 2  
Williamsburg, VA 23149

Audit Period: July 1, 2008 through June 30, 2009  
Court System: County of Mathews  
Judicial District: Ninth

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:

## Properly Assess Fines and Costs for Local Charges

The clerk does not properly assess the defendant fines and costs on cases involving local charges. Additionally the clerk does not ensure the locality bears the cost of the attorney, rather than the Commonwealth as required by Section 19.2-163, of the Code of Virginia.

We noted errors were a result of improper data entry during initial case setup and cost assessment. Using the incorrect accounting codes resulted in the loss of state revenue in excess of \$700.

We recommend the clerk recover the states revenue and provide appropriate training and controls to ensure data entered in the automated Case Management System reflects the proper jurisdictional information. Additionally, the clerk must ensure that the localities pay the court appointed attorney vouchers, either directly or through locality reimbursement.

### Properly Approve the Reporting of Leave

The Judge does not approve the reporting of leave taken by the Clerk. Instead, the Clerk completes and approves her own leave report. Section 2102.3 of the Human Resources Policy Manual requires the supervising Judge to approve the reporting of the Clerk's leave. Supervisory review and approval is an essential internal control to ensure the accuracy and appropriateness of transactions. Allowing someone to prepare and approve their own leave without a supervisory review can result in both intentional and unintentional errors going undetected. We recommend the supervising Judge immediately begin reviewing and approving the reporting of the Clerk's leave.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable Jeffrey W. Shaw, Judge  
The Honorable Michael Mc Ginty, Judge  
Gail Fulcher, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia

JUDGES

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COMMONWEALTH of VIRGINIA

GENERAL DISTRICT COURTS  
NINTH JUDICIAL DISTRICT

COURTS

Charles City County  
Gloucester County  
James City County  
King & Queen County  
King William County  
Mathews County  
Middlesex County  
New Kent County  
Poquoson  
Williamsburg  
York County

November 16, 2009

Katherine St. Lawrence  
Senior Specialist / Team Leader Hampton Roads  
Auditor of Public Accounts - Judicial Systems  
P.O. Box 1295  
Richmond VA 23218

Re: Mathews General District Court Audit

Dear Ms. St. Lawrence:

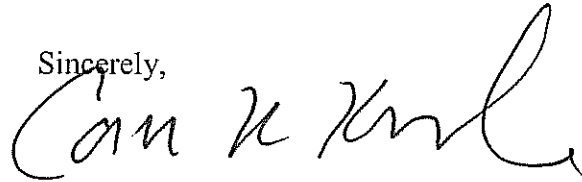
I received your e-mail of November 4<sup>th</sup>, detailing the leave issue that APA was going to include in the Mathews General District Court audit. I'm sorry it took me so long to respond, but I knew that APA and the Office of the Executive Secretary of the Supreme Court (OES) were meeting on this issue last week, and I wanted to touch base with Karl Hade prior to responding. I have now heard back from Mr. Hade.

I understand that OES is going to be working on an interim solution until our automated system can be changed to accommodate judge approval. OES will also be making changes in the policy manual to reflect these interim procedures, and Dr. Renee Fleming-Mills (Human Resources Director at OES) is working on these changes and she will review them with APA and then circulate to the field as soon as possible.

Given the nature and size of the 9<sup>th</sup> Judicial District, comprised of 11 jurisdictions, and 7 clerks' offices, and 3 judges, it is difficult to approve leave for a person that you do not see on a daily basis. Approving leave in those circumstances would really just be rubber-stamping the request that the clerk makes, as in most circumstances, the supervising judge is not present to be able to ascertain whether or not the leave was taken and reported accurately. However, we will take steps to ensure that each supervising judge approves the leave for the clerks in the jurisdictions that each respective judge sits. Until I hear back from OES about a new procedure, I will ask each clerk to forward their leave request to their supervising judge (by fax or e-mail), and will then ask each judge to review the leave request, and then approve or deny it. The clerks will also be directed to keep copies of this approved/disapproved leave request.

Please let me know if you need anything further in regard to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'Colleen K. Killilea', written in a cursive style.

Colleen K. Killilea  
Chief Judge, 9<sup>th</sup> Judicial District

cc: Judge Mike McGinty (by e-mail, with initial e-mail and attachment from APA)  
Judge Jeff Shaw (by e-mail, with initial e-mail and attachment from APA)  
All 9<sup>th</sup> District Clerks (by e-mail, with initial e-mail and attachment from APA)  
Karl Hade (by e-mail, with initial e-mail and attachment from APA)