



Walter J. Kucharski, Auditor

Commonwealth of Virginia

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

December 21, 2010

The Honorable H. Lee Chitwood
Chief Judge
County of Montgomery Juvenile and Domestic Relations Court
45 Third Street, N. W., Suite 103
Pulaski, VA 24301

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Montgomery
Judicial District: Twenty-seventh

We are performing a statewide audit of the Juvenile and Domestic Relations 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:

Background Information:

The findings in this report reflect the administration of the former Clerk. We were unable to discuss our findings with the former Clerk. We have included these matters in this report, so that the new Clerk can address these findings.

Properly Bill Fines

The Clerk was not properly billing and collecting fines resulting in a loss of revenue to the Commonwealth. In one case the Clerk erroneously identified a fine totaling \$100 as a local violation rather than state. We recommend the Clerk research all similar cases and make the appropriate corrections to case paperwork. Further, the Clerk should bill and collect fines in accordance with Section 19.2-340 of the Code of Virginia.

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Properly Maintain Court Appointed Attorney Records

The Clerk did not maintain court appointed attorney timesheets and list of allowances. Specifically, we tested 35 invoices and could not locate seven court appointed attorney timesheets and four lists of allowances.

We recommend the Clerk maintain records in accordance with the Court Appointed Counsel Guidelines & Procedures Manual.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: The Honorable Marcus H. Long, Jr., Judge
Vicki E. Tate, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia