



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 14, 2011

The Honorable Gerald F. Daltan
Chief Judge
County of Hanover Juvenile and Domestic Relations Court
P. O. Box 400
Stafford, VA 22555

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Hanover
Judicial District: Fifteenth

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:

The court has experienced turnover in the Clerk's position during the audit period. The current Clerk was a Supervisor in another court, prior to assuming the Clerk's duties. During our audit, we noted several internal control and other matters affecting court operations that the new Clerk will need to address.

- In four of five cases tested, the clerk did not properly enter and bill the locality for the court appointed attorney fees involving local cases as required by Section 19.2-163 of the Code of Virginia. Additionally, the Clerk charged the defendants the maximum fee for court appointed attorney fees in three cases, because the Clerk had not received the attorney's List of Allowance.
- In ten of 18 cases tested, the court did not maintain waivers, timesheets and list of allowances for court-appointed attorneys.
- The Clerk could not locate three cases the auditor selected for testing.
- In four of nine cases tested, the Clerk could not provide supporting documentation for changes to payment agreement due dates. If defendants cannot pay their fines and court costs within 15 days of sentencing, Section 19.2-354 of the Code of Virginia requires a court order or payment agreement.

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- In one of four juvenile cases tested, the Clerk improperly charged and collected court-appointed attorney fees totaling \$120.
- The court does not have anyone able to certify to the Virginia Department of Taxation to hold tax refunds to set-off amounts individuals owe in delinquent court costs and fines.

We recommend the new Clerk and the Chief Judge review the audit findings and work with the Office of the Executive Secretary of the Supreme Court of Virginia to develop a training plan for the Clerk and her staff. After receiving appropriate training, the Clerk should evaluate the capabilities of each staff member and reassign duties commensurate with each one's ability to operate in the court environment.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Patricia M. Kelly, Judge
Susan S. Wood, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia