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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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January 30, 2017

The Honorable Gino W. Williams
Chief Judge
County of Montgomery General District Court
55 East Main Street, Third Floor
Christiansburg, VA 24073

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Montgomery
Judicial District: Twenty-seventh

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 Bill and Collect Court Costs

The Clerk and her staff did not properly bill and collect court costs. In 24 cases tested, we noted the following errors.

- In two cases, the Clerk overcharged the defendants for court-appointed attorney fees totaling \$412.
- In one case, the Clerk incorrectly billed the Commonwealth for \$120 in court-appointed attorney fees for a local case.
- In two cases, the Clerk did not bill the defendants for a total of \$43 in court costs, resulting in a loss of revenue to the Commonwealth and locality.

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The Clerk and her staff should correct the specific cases noted above and should establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with Code of Virginia.

Promptly Delete System Access

The Clerk did not delete system access for a former employee for up to four months following the employee's last day of work. Having unauthorized individuals with access to the court's automated information system could compromise the integrity of the system and the data it contains. In addition, it is critical that only authorized individuals have access to the confidential information in the court's automated information system. The Clerk is responsible for granting, changing, and terminating access to the court's automated information system. The Clerk should promptly delete an employee's access to the automated system when that employee resigns or is terminated.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Randal J. Duncan, Judge
Kimberly W. McKittrick, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia