

**CLERK OF THE GENERAL DISTRICT COURT  
of the  
COUNTY OF CAROLINE**

**REPORT ON AUDIT  
FOR THE PERIOD  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008**





# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

March 25, 2009

The Honorable Gordon A. Wilkins  
Chief Judge  
County of Caroline – General District Court  
P. O. Box 688  
Montross, VA 22520

Audit Period: January 1, 2008 through December 31, 2008  
Court System: County of Caroline  
Judicial District: Fifteenth  
Magisterial Region: Sixth

We have audited the cash receipts and disbursements of the Clerk of the General District Court and the associated Magistrates for this locality. Our primary objectives for both the Court and the Magistrates were to test the accuracy of financial transactions recorded on the applicable financial management system; evaluate internal controls; and test its compliance with significant state laws, regulations, and policies.

## Management's Responsibility

Court and Magistrate management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

## Financial Matters

We noted no instances of improper recording and reporting of financial transactions in the Court's financial management system.

Additionally, we noted no instances of improper recording and reporting of financial transactions in the Magistrates' financial management records.

## Internal Controls

We noted matters involving internal control and its operation necessary to bring to Court management's attention.

We noted no matters involving internal control and its operation necessary to bring to Magistrate management's attention.

#### Compliance

The results of our tests of compliance with applicable laws and regulations disclosed instances of noncompliance in the Court that are required to be reported.

The results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance with the Magistrates that are required to be reported.

We acknowledge the cooperation extended to us by the Court and the Chief Magistrate during this engagement. The issues identified above are discussed in the section titled Comments to Management.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Frank L. Benser, Judge  
The Honorable John R. Stevens, Judge  
Terry M. Southworth, Clerk  
Jeff Lanham, Regional Magistrate Supervisor  
Philip R. Hemming, Chief Magistrate  
Paul DeLosh, Director of Judicial Services  
Supreme Court of Virginia

## COMMENTS TO MANAGEMENT

### Internal Controls and Compliance

We noted the following matters involving internal control and its operation that could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability. The results of our tests of compliance with applicable laws and regulations also disclosed the following instances of the Clerk's noncompliance.

### Properly Bill the County for Court Appointed Attorney Fees

In five of ten cases tested, the General District Court failed to bill the locality for Court Appointed Attorney Fees on local violations, as required by Section 19.2 – 163 of the Code of Virginia. This resulted in an overcharge to the Commonwealth of Virginia of \$600.00. The court should immediately bill the locality for these fees and upon receipt, remit them to the Commonwealth. We recommend that the Clerk take corrective action to ensure that her staff understands the process for assessing costs in accordance with the Code of Virginia. The Clerk should review similar cases during the period of the audit and recover these amounts.