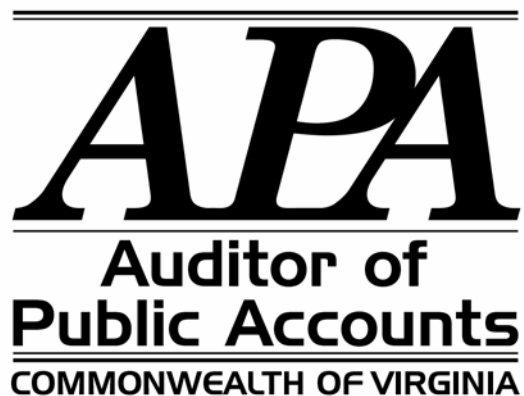


**COMMONWEALTH'S ATTORNEYS'
SERVICES COUNCIL**

**REPORT ON AUDIT FOR THE PERIOD
JULY 1, 2004 THROUGH JUNE 30, 2006**



AUDIT SUMMARY

Our audit of the Commonwealth's Attorneys' Services Council, found:

- proper recording and reporting of all transactions, in all material respects, in the Commonwealth Accounting and Reporting System;
- no matters involving internal control and its operations necessary to bring to management's attention; and
- no instances of noncompliance with applicable laws and regulations or other matters that are required to be reported.

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AGENCY HIGHLIGHTS

Agency Background

The Commonwealth's Attorneys' Services Council (Council) provides training, education, and research services for the Commonwealth's prosecutors. The 120 elected statewide Commonwealth's Attorneys and their approximately 656 assistants use the Council-sponsored training programs to meet their annual mandatory continuing legal education requirements, as established by the Virginia State Bar.

The Council provides at least six training programs annually. To all prosecutors in the Commonwealth, the Council also provides state access to appellate briefs, legal memoranda, court forms, training outlines, information about expert witnesses, and weekly updates from the Court of Appeals and Supreme Court, along with legislative updates both during and following the General Assembly session.

The Council is comprised of five officers and eleven Commonwealth's Attorneys, representing each of the Commonwealth's congressional districts. Council staff includes a director, three staff attorneys, a computer lead engineer, a program specialist, and a part-time fiscal officer. The Council offices are located at the Marshall-Wythe School of Law at the College of William & Mary in Williamsburg, Virginia.

Budget Analysis

The following schedule provides information on the original and final operating budget and actual expenses.

Adjudication Training Education Standards

<u>Program Year</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Expenses</u>
2006	\$745,989	\$1,063,075	\$788,142
2005	\$670,389	\$ 844,727	\$670,250
2004	\$456,919	\$ 512,445	\$483,666

The Council's funding has increased overall during the last three years, in order to restore previous budget reductions. In fiscal year 2005, the budget increased to provide two additional juvenile justice prosecutorial programs, one train the trainer program, and a DUI prosecution training. In addition, in fiscal year 2006, the Council received additional funds for a position to provide assistance and training for Commonwealth's Attorneys to combat gang crime. In addition, the Council anticipated a 15 percent annual increase in the number of jurisdictions operating the Virginia Commonwealth's Attorneys' Information Services (VCAIS), a computerized case management system. The Council provides information technology services to all Commonwealth's Attorney's offices in Virginia to operate VCAIS.

In all three fiscal years, the final budget increased over the original budget, as a result of the reappropriation of prior year unexpended amounts and pay increases with related benefits not in the original budget. In fiscal year 2005, the final budget increased to pay for a homicide training program and the Council's web site setup from a previously unanticipated funding source. In fiscal year 2006, legislation approved 72 new prosecutor positions, which caused an increased demand for entry level training as well as a greater demand for prosecutors to remain informed of new legislation. The Council increased the budget each year to provide training programs and services for the new prosecutors. Also, in fiscal year 2006, the Council received funding for a gang grant that runs through fiscal year 2007. The Council anticipated costs to occur in fiscal year 2006, but the bulk of costs under this grant will not occur until fiscal year 2007. As a result, spending was more in line with the original budget.



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

February 16, 2007

The Honorable Timothy M. Kaine
Governor of Virginia
State Capital
Richmond, Virginia

The Honorable Thomas K. Norment, Jr.
Chairman, Joint Legislative Audit
and Review Commission
General Assembly Building
Richmond, Virginia

We have audited the financial records and operations of the Commonwealth's Attorneys' Services Council (Council) for the period July 1, 2004 through June 30, 2006. We conducted our audit in accordance with Government Auditing Standards, issued by the Comptroller General of the United States.

Audit Objectives

Our audit's primary objectives were to evaluate the accuracy of recorded financial transactions on the Commonwealth Accounting and Reporting System, review the adequacy of the Council's internal controls, test compliance with applicable laws and regulations, and review corrective actions of audit findings from prior year reports.

Audit Scope and Methodology

The Council's management has responsibility for establishing and maintaining internal control 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.

We gained an understanding of the overall internal controls, both automated and manual, sufficient to plan the audit. We considered materiality and control risk in determining the nature and extent of our audit procedures. Our review encompassed controls over the following significant cycles, classes of transactions, and account balances.

- Contractual services expenditures
- Payroll expenditures
- Small purchase charge card
- Appropriations

We performed audit tests to determine whether the Council's controls were adequate, had been placed in operation, and were being followed. Our audit also included tests of compliance with provisions of applicable laws and regulations. Our audit procedures included inquiries of appropriate personnel, inspection of documents, records, and contracts, and observation of the Council's operations. We tested transactions and performed analytical procedures, including budgetary and trend analyses.

Conclusions

We found that the Council properly stated, in all material respects, the amounts recorded and reported in the Commonwealth Accounting and Reporting System. The Council records its financial transactions on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The financial information presented in this report came directly from the Commonwealth Accounting and Reporting System.

We noted no matters involving internal control and its operation that we consider necessary to be reported to management. The results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

REPORT DISTRIBUTION

This report is intended for the information and use of the Governor and General Assembly, management, and the citizens of the Commonwealth of Virginia and is a public record.

AUDITOR OF PUBLIC ACCOUNTS

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AGENCY OFFICIALS

THE COMMONWEALTH'S ATTORNEYS' SERVICES COUNCIL

Robert Q. Harris, Esquire
Director

Michael E. McGinty, Chairman

Harvey L. Bryant, III, Council Vice Chairman

Joel R. Branscom, Council First Vice-Chairman

S. Randolph Sengel, Council Secretary

Eileen M. Addison, Immediate Past Chairman

Council Members

Robert B. Beasley

Robert F. Horan, Jr.

Christopher Corbet

Alexander Iden

John R. Doyle, III

Wade A. Kizer E.

David N. Grimes

Randy Leach

William F. Neely