



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

November 3, 2005

The Honorable J. Larry Palmer  
Chief Judge  
County of Prince George General District Court  
PO Box 187  
Prince George, VA 23875

The Honorable Charles A. Perkinson  
Chief Judge  
County of Prince George Juvenile and  
Domestic Relations District Court  
PO Box 66  
Lawrenceville, VA 23868

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Prince George District Court for the period July 1, 2004 through September 30, 2005.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

## Properly Document Due Date Changes

The Clerk and her staff do not maintain supporting documentation for due date changes on defendants' accounts for unpaid fines and costs. All fines and costs are payable immediately upon final case disposition unless otherwise ordered by the court or evidenced by a written payment plan. Court staff should not alter due dates unless they have an established or revised payment agreement so that defendants understands their obligation to the court. Additionally, permitting unsupported changes to due dates for fines and costs hinders the collection of court debt and raises the risk of loss of funds.

We discussed these comments with the Clerk on November 3, 2005 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK: sks

cc: The Honorable Jacqueline Waymack, Judge  
The Honorable Gammiel Poindexter, Judge  
Ellen T. Chiasson, Clerk  
Paul Delosh, Director of Technical Assistance  
Supreme Court of Virginia