



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

July 16, 2007

The Honorable Patrick R. Johnson
Chief Judge
County of Dickenson General District Court
P. O. Box 654
Grundy, VA 24614

The Honorable John M. Farmer
Chief Judge
County of Dickenson Juvenile and
Domestic Relations District Court
P. O. Box 128
Clintwood, VA 24228

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Dickenson District Court for the period October 1, 2005 through March 31, 2007.

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. However, we noted a weakness in internal controls and noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Properly Assess Fees and Costs

In 15 of 21 cases tested, the court improperly billed court appointed attorney fees totaling \$1,728 to the Commonwealth rather than the locality. The Clerk should recover the money from the localities and reimburse the Commonwealth. The Clerk should properly assess fines and costs on state and local cases in accordance with the Code of Virginia, section 19.2-163 and review the procedures for assessing cost on state and local cases with her staff.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: The Honorable Henry A. Barringer, Judge
Deborah R. Childress, Clerk
Paul DeLosh, Director of Judicial Services
Supreme Court of Virginia