



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

January 4, 2011

The Honorable Michael E. McGinty
Chief Judge
County of King and Queen General District Court
P.O. Box 316
Yorktown, VA 23690

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of King and Queen
Judicial District: Ninth

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 Record Fines and Costs

The Clerk and her staff are not properly recording fines and costs in the automated system in accordance with sections 19.2-163 and 19.2-340 of the Code of Virginia. In four of ten cases tested, the auditor noted the following errors.

- In four cases, the locality paid \$480 in attorney fees erroneously.
- In three cases, the Commonwealth did not recover fines totaling \$1000.

We recommend the Clerk recover these misdirected funds and bill and collect court fines and costs in accordance with the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Colleen K. Killilea, Judge
The Honorable Jeffrey W. Shaw, Judge
Joyce S. Mitchell, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia