



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

November 20, 2009

The Honorable J. Gregory Mooney
Chief Judge
County of Alleghany General District Court
P.O. Box 139
Covington, VA 24426-0139

The Honorable Paul A. Tucker
Chief Judge
County of Alleghany Juvenile and Domestic Relations District Court
P.O. Box 858
Fincastle, VA 24090-0858

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Alleghany
Judicial District: Twenty-fifth

We are performing a statewide audit of the Combined 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 Assess Fines

The Clerk is not properly assessing and collecting fines as required by Section 19.2-340 of the Code of Virginia. The Clerk incorrectly identified a charge against a defendant as a local violation rather than state resulting in a loss of revenue to the Commonwealth totaling \$500. We recommend the Clerk assess and collect fines in accordance with the Code of Virginia.

Improve Accounts Receivable Management

The Clerk could not provide supporting documentation for payment due dates in two of four cases tested. If defendants cannot pay their fines and court costs within 15 days of sentencing, Section 19.2-354 of the Code of Virginia requires a court order or payment agreement. Improper due dates for individual accounts hinder collection efforts and could also result in loss of revenue for both the Commonwealth and the locality.

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Properly Manage Waivers

The Clerk does not consistently obtain a separate waiver for each case on a court appointed attorney invoice as required by the Court Appointed Counsel Guidelines & Procedures Manual. A waiver provides a detailed explanation of additional fees requested. We recommend the Clerk maintain records in accordance with the Court Appointed Counsel Guidelines & Procedures Manual.

Properly Approve the Reporting of Leave

The Judges do not approve the reporting of leave taken by the Clerk. Instead, the Clerk completes and approves her own leave report. Section 2102.3 of the Human Resources Policy Manual requires the supervising Judges to approve the reporting of the Clerk's leave. Supervisory review and approval is an essential internal control to ensure the accuracy and appropriateness of transactions. Allowing someone to prepare and approve their own leave without a supervisory review can result in both intentional and unintentional errors going undetected. We recommend the supervising Judges immediately begin reviewing and approving the reporting of the Clerk's leave.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Laura L. Dascher, Judge
Susan S. Hutchison, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia