



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

January 28, 2010

The Honorable W. Dale Houff  
Chief Judge  
County of Clarke General District Court  
116 South Court Street Suite B  
Luray, VA 22835

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

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 Bill Fines and Costs

As noted in the prior year audit, the clerk and her staff is not properly billing and collecting fines and public defender fees involving local and state charges as required by Sections 19.2-340 and 19.2-163.4:1 of the Code of Virginia. Auditor tested 20 cases and noted the following errors.

- In one case, the Clerk incorrectly identified the charge against the defendant as a local violation rather than state resulting in a loss of revenue to the Commonwealth totaling \$200.
- In two cases, the Clerk's staff did not properly bill the locality for the public defender fees, involving a local case, resulting in a loss of revenue to the Commonwealth totaling \$180.

We recommend the Clerk research all similar cases, make the appropriate corrections case paperwork, and where appropriate, bill the localities for the applicable public defender fees. Further, we recommend the Clerk and her staff work with the Office of the Executive Secretary to receive training in these billing practices.

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Properly Certify Court Costs

As noted in the prior year audit, the clerk and her staff failed to certify the court costs of proceedings in four of ten appealed cases tested. Section 19.2-335 of the Code of Virginia requires the Court to certify all of the court costs, which are payable out of the state treasury, to the Circuit Court Clerk. Failure to certify the court costs could result in a significant loss of revenue to the Commonwealth.

Promptly Request Access

We observed a new employee using the court's automated information system; however, she did not have her own username and password. The Clerk is responsible for granting, changing, and terminating access to the court's automated information system as required by the General District Court Case Management System User's Guide. Having multiple employees using the same username and password to the court's automated information system could compromise the integrity of the system and the data it contains. The Clerk should promptly request an employee's access to the automated system when a new employee is hired.

During the audit period, the Supreme Court of Virginia had no formal guidance regarding approval of Clerk's leave submitted to the electronic leave reporting system. The Supreme Court of Virginia has since issued interim guidance regarding the implementation of internal controls over this process, and this court promptly implemented those controls.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable Amy Beth Tisinger, Judge  
Monica A. Christian, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia