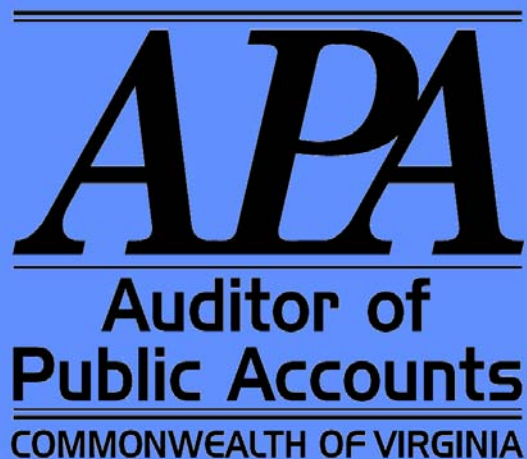


**CLERK OF THE
COMBINED GENERAL DISTRICT COURT
OF THE
COUNTY OF FLUVANNA**

**REPORT ON AUDIT
FOR THE PERIOD
OCTOBER 1, 2007 THROUGH DECEMBER 31, 2008**





Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

April 24, 2009

The Honorable Robert H. Downer, Jr
Chief Judge
County of Fluvanna
General District Court
P. O. Box 2677
Charlottesville, VA 22902

The Honorable Susan L. Whitlock
Chief Judge
County of Fluvanna Juvenile and
Domestic Relations District Court
P. O. Box 452
Louisa, VA 23093

Audit Period: October 1, 2007 through December 31, 2008
Court System: County of Fluvanna
Judicial District: Sixteenth
Magisterial Region: Fourth

We have audited the cash receipts and disbursements of the Clerk of the Combined General District Court and the associated Magistrates for this locality. Our primary objectives for both the Court and the Magistrates were to test the accuracy of financial transactions recorded on the applicable financial management system; evaluate internal controls; and test its compliance with significant state laws, regulations, and policies.

Management's Responsibility

Court and Magistrate management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

Financial Matters

We noted no instances of improper recording and reporting of financial transactions in the Court's financial management system.

Additionally, we noted no instances of improper recording and reporting of financial transactions in the Magistrates' financial management records.

Internal Controls

We noted matters involving internal control and its operation necessary to bring to Court management's attention.

As well, we noted no matters involving internal control and its operation necessary to bring to Magistrate management's attention.

Compliance

The results of our tests of compliance with applicable laws and regulations disclosed instances of noncompliance in the Court that are required to be reported.

In addition, the results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance with the Magistrates that are required to be reported.

We acknowledge the cooperation extended to us by the Court and the Chief Magistrate during this engagement. The issues identified above are discussed in the section titled Comments to Management.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kmk

cc: The Honorable Roger L. Morton, Judge
The Honorable Dewight D. Johnson, Judge
Robin L. Elliott, Clerk
Cheryl Thompson, Regional Magistrate Supervisor
Shena Renee Dixon, Chief Magistrate
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

COMMENTS TO MANAGEMENT

Internal Controls/Compliance

We noted the following matters involving internal control and its operation that could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability. The results of our tests of compliance with applicable laws and regulations disclosed the following instances of the Clerk's noncompliance.

Properly Manage Juvenile Cases

In four of five Juvenile cases tested, the District Court erroneously assessed attorney costs against the juveniles rather than their parents as ordered by the Court in accordance with Section 16.1-267 of the Code of Virginia. This resulted in an over assessment of attorney costs to the juveniles in the amount of \$472.00. We recommend that the Clerk take the necessary steps to correct the court records and collect the funds from the proper party.