



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

August 22, 2005

The Honorable Thomas L. Murphey
Chief Judge
City of Colonial Heights General District Court
P.O. Box 144
Chesterfield, VA 23832

The Honorable Lynn Brice
Chief Judge
City of Colonial Heights Juvenile and
Domestic Relations District Court
P.O. Box 520
Chesterfield, VA 23832

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Colonial Heights Combined District Court for the period April 1, 2004 through June 30, 2005.

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; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Assess Only Approved Court Costs

In all five petitions tested, court staff improperly assessed court costs to juvenile petitions in contravention of Section 16.1-69.48:5 of the Code of Virginia. The Clerk should ensure court staff assess court costs only as authorized by statute.

We discussed these comments with the Clerk on August 22, 2005 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:slb

cc: The Honorable Thomas L. Vaughan, Judge
 The Honorable Bonnie C. Davis, Judge
 Donna M. Slade, Clerk
 Paul Delosh, Director of Technical Assistance
 Supreme Court of Virginia
 LeAnn Lane, Court Analyst
 Supreme Court of Virginia