



Commonwealth of Virginia

Auditor of Public Accounts
P.O. Box 1295
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Walter J. Kucharski, Auditor

February 7, 2005

The Honorable E. Robert Giammittorio
Chief Judge
City of Alexandria General District Court
520 King Street
Alexandria, VA 22314

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Alexandria General District Court for the period January 1, 2003 through December 31, 2004.

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 instances of noncompliance with applicable laws, regulations, and policies. However, we noted a weakness in internal controls that the Clerk needs to address as described below.

Properly Manage Bond Forfeitures and Accompanying Liability Accounts

The Clerk does not properly process court ordered bond forfeitures and send the money to the State. Specifically, we noted the following weaknesses.

- The Clerk failed to update the case management system with service dates, continuances, or final dispositions.
- The Clerk did not complete service processing so that forfeiture hearings could occur on scheduled court dates.
- The Clerk did not identify and process several cash bonds forfeited by court order.

These weaknesses resulted in \$5,500 in cash bonds remaining in the Clerk's bank account as outstanding liabilities rather than going to the Commonwealth. Failure to manage bond forfeitures and

monitor liability accounts has resulted in inaccurate reporting to the Commonwealth and excessive delays in disbursement. The Clerk should immediately review all criminal bonds held by the court and take appropriate action.

We discussed these comments with the Clerk on February 7, 2005 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable Becky J. Moore, Judge
Margaret N. French, Clerk
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia
LeAnn Lane, Court Analyst
Supreme Court of Virginia