



# Commonwealth of Virginia

## Auditor of Public Accounts

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

May 2, 2012

The Honorable William H. Logan, Jr.  
Chief Judge  
County of Rockingham Juvenile and Domestic Relations District Court  
215 Mill Road, Suite 228  
Woodstock, VA 22664

Audit Period: July 1, 2010 through June 30, 2011  
Court System: County of Rockingham  
Judicial District: Twenty-sixth

We are performing a statewide audit of the Juvenile and Domestic Relations 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:

### Promptly Request Access and Discontinue Sharing Password

The Clerk is sharing her password with an employee to allow the individual to delete transactions, when the Clerk is unavailable. Having multiple employees using the same username and/or 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 the employee's access be upgraded when job duties require higher access.

### Improve Recordkeeping

In a sample of 62 cases, there were 17 cases with errors.

- In 10 cases the Clerk did not properly bill the locality for court-appointed attorney fees of \$1170.
- In two cases the Clerk did not certify to the Circuit Court \$240 of court-appointed attorney fees.
- In two cases a Juvenile was billed \$240 of court-appointed attorney fees, inappropriately.
- In one case the Clerk did not bill the defendant \$120 for court-appointed attorney fees.
- In one case the Clerk did not bill the defendant for court costs of \$30.
- In one case the Clerk did not charge the defendant a fine of \$100.

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We recommend the Clerk correct the cases above, bill the localities and research all similar cases to make the appropriate corrections to case paperwork; and where possible, properly remit the collection to the appropriate party.

Appropriate Backup Personnel

The Clerk does not have appropriate backup personnel to request tax refunds through the Department of Taxation's automated accounting system called the Integrated Revenue Management System. When the certified employee is absent, there is no one to request tax refunds. This system allows the courts to request the individual's tax refund to pay delinquent fines and cost as required by Section 58.1-524 (A) of the Code of Virginia. We recommend that the Clerk have another employee obtain the certification to function as back-up.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: alh

cc: The Honorable H. David O'Donnell, Judge  
The Honorable Ronald L. Napier, Judge  
The Honorable William W. Sharp, Judge  
Terri D. Rea, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia