

**CLERK OF THE
GENERAL DISTRICT COURT
OF THE
COUNTY OF SPOTSYLVANIA**

**REPORT ON AUDIT
FOR THE PERIOD
JANUARY 1, 2008 THROUGH MARCH 31, 2009**





Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

May 12, 2009

The Honorable Gordon A. Wilkins
Chief Judge
County of Spotsylvania General District Court
P. O. Box 688
Montross, VA 22520

Audit Period: January 1, 2008 through March 31, 2009
Court System: County of Spotsylvania
Judicial District: Fifteenth
Magisterial Region: Sixth

We have audited the cash receipts and disbursements of the Clerk of the 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 J. Overton Harris, Judge
Kyra L. Bullock, Clerk
Jeff Lanham, Regional Magistrate Supervisor
Philip R. Hemming, Chief Magistrate
Paul 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 Assess Public Defender/Court Appointed Fees and Fines

As noted in the previous audit, the clerk does not properly assess or collect fines, public defender fees, or court appointed attorney fees involving local and state charges. The auditor tested 15 cases and noted the following errors.

- In four cases, the clerk did not properly bill the locality for the public defender or court appointed attorneys' fees, involving in local cases as required by Section 19.2-163 of the Code of Virginia. Instead the Clerk incorrectly billed the Commonwealth, which paid \$480.
- In two cases with local violations, the clerk did not assess the defendant the public defender fees as required by Section 19.2-163 of the Code of Virginia. This resulted in a loss of revenue to the locality totaling \$240.
- In one case involving a state violation, the clerk did not assess fine as a charge for the Commonwealth as required by Section 19.2-340 of the Code of Virginia. Instead Clerk assessed the fine for the locality, costing the Commonwealth \$150.

We recommend the clerk research all similar cases, make the appropriate corrections to case paperwork, and where appropriate, bill the localities for the applicable court appointed attorney fees. Furthermore, we recommend the Clerk work with the Office of the Executive Secretary to receive training in these billing practices.