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Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 2, 2014

The Honorable Richard A. Claybrook, Jr.  
Chief Judge  
County of Clarke General District Court  
53 Court Square, Room 132  
Harrisonburg, VA 22801

Audit Period: July 1, 2013 through August 31, 2014  
Court System: County of Clarke  
Judicial District: Twenty-sixth

We are performing a statewide audit of the General 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:

## **Reconcile Bank Account (Repeat Finding)**

The Clerk did not reconcile her bank account for the entire audit period. Allowing reconciling items to go unresolved can lead to errors and irregularities going undetected and can increase the risk of loss of funds. Timely and complete reconciliations are an essential internal control. We recommend the Clerk perform monthly bank reconciliations upon receiving the bank statements as required by the Financial Management System User's Guide.

## **Properly Bill and Collect Court Fines and Costs (Repeat Finding)**

The Clerk and her staff did not properly bill and collect court fines and costs, resulting in a loss of revenue to the Commonwealth and the locality. In 16 of 60 cases tested, the auditor noted the following errors.

- State fines of \$750 and costs of \$120 were incorrectly coded as local assessments and a local fine of \$250 was incorrectly coded as state.

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- In four cases, due to a lack of documentation, we could not determine if the locality was billed for attorney fees totaling \$315. In addition, costs of \$171 assessed to a defendant could not be substantiated because case paperwork could not be located.
- Defendants were undercharged \$417 and overcharged \$32 in court costs.

The incoming Clerk should correct these specific cases noted above and work with her staff to ensure they understand the billing and collection requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

We discussed the above matters with Judge Amy Tisinger since the court did not have a Clerk at the time of our audit. We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: alh

cc: The Honorable Amy Beth Tisinger, Judge  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia