



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 15, 2009

The Honorable Robert G. Woodson, Jr.
Chief Judge
County of Charlotte General District Court
P.O. Box 24
Cumberland, VA 23040

Audit Period: July 1, 2008 thru June 30, 2009
Court System: County of Charlotte
Judicial District: Tenth

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:

Properly Record Fines and Court-Appointed Attorney Fees

The Clerk did not properly record fines and court appointed attorney fees in the court's automated financial system. We noted the following.

- In seven of ten cases tested, the Clerk incorrectly recorded fines totaling \$700 as a local charge rather than a state charge.
- In six of ten cases tested, the Clerk incorrectly recorded court appointed attorney fees. In three of the six cases, documentation indicates there was a county charge, but clerk recorded charges as state, therefore the Commonwealth paid the court appointed attorney fees resulting in a loss of \$360 to the State. In two of six cases tested, the Clerk failed to receive the documentation needed to collect the court appointed attorney fees resulting in a loss of \$240 to the State. For the remaining case, the Clerk collected the additional waiver amount of \$120 against the defendant when it is not required.

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. Further,

The Honorable Robert G. Woodson, Jr., Chief Judge
December 15, 2009
Page Two

we recommend the Clerk work with the Office of the Executive Secretary to receive training in these billing practices.

Request Tax Set Off Refunds

The Clerk failed to collect potentially \$500 of state funds. She did not request the Department of Taxation set off refunds for individuals against the amount owed for delinquent fines and court costs as required by Section 58.1-524 (A) of the Code of Virginia. Further, the Clerk does not have appropriate back-up for instances in which she is not available. The Clerk should promptly respond to tax set off refunds held by the Department of Taxation.

Properly Approve the Reporting of Leave

The Judge does not approve the reporting of leave taken by the Clerk. Instead, the Clerk completes and approves her own leave report. Section 2102.3 of the Human Resources Policy Manual requires the supervising Judge to approve the reporting of the Clerk's leave. Supervisory review and approval is an essential internal control to ensure the accuracy and appropriateness of transactions. Allowing someone to prepare and approve their own leave without a supervisory review can result in both intentional and unintentional errors going undetected. We recommend the supervising Judge immediately begin reviewing and approving the reporting of the Clerk's leave.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: tmv

cc: The Honorable J. William Watson, Jr., Judge
Sabrina H. Powell, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia