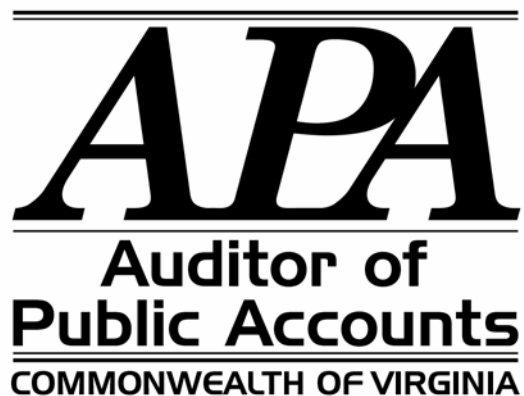


**VIRGINIA GENERAL DISTRICT COURTS  
STATEWIDE REPORT**

**REPORT ON AUDITS  
DURING THE PERIOD  
JULY 1, 2005 THROUGH JUNE 30, 2006**



## **AUDIT SUMMARY**

In our audits of the District Courts completed in our 2006 work plan and covering fiscal period July 1, 2005 through June 30, 2006, we identified the following finding we consider a statewide issue that are common to several district courts.

- Properly Assess and Record Court Fees and Costs

Statewide issues are those internal control findings or compliance issues that require that the Executive Secretary of the Supreme Court, as the district court administrator, consider issuing new guidelines or providing training to help specific courts improve. In addition, the Executive Secretary should consider including these issues when conducting statewide training for all district courts.

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# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

December 8, 2006

The Honorable Tim Kaine  
Governor of Virginia  
State Capitol  
Richmond, Virginia

The Honorable Thomas K. Norment, Jr.  
Chairman, Joint Legislative Audit  
and Review Commission  
General Assembly Building  
Richmond, Virginia

We are pleased to submit our statewide report on the Virginia District Court System. This report represents the results of audits conducted in our 2005 work plan and cover fiscal period July 1, 2005 through June 30, 2006. The Supreme Court operates the District Court System subject to the Chief Justice of the Supreme Court's administrative supervision. The Virginia District Court System includes all General District Courts, Juvenile and Domestic Relations District Courts, and Combined District Courts in the Commonwealth of Virginia.

Our audits determined whether court officials have maintained accountability over collections, established internal controls, and complied with state laws and regulations. We used a risk-based audit approach for district courts that assesses risk for each individual court to determine the amount of testing we would perform. There are a total of 195 district courts in the Commonwealth. Three localities have General District Courts with multiple divisions for which we issue separate reports. We had findings in three of the 157 district courts audited during the period.

This report summarizes the findings from our audits we consider statewide issues that were common to several district courts. Statewide issues are those internal control findings or compliance issues that require that the Executive Secretary of the Supreme Court, as the district court administrator, consider issuing new guidelines or provide training to help these offices improve. In addition, the Executive Secretary of the Supreme Court periodically holds training for all district courts and should consider emphasizing these matters during future training sessions.

- Properly Assess and Record Court Fees and Costs

We have included a further discussion of these statewide findings in the "Statewide Internal Control and Compliance Issues" section of this report.

This report is intended for the information of the Governor and General Assembly, court management, and the citizens of the Commonwealth of Virginia and is a public record. We have previously discussed the findings contained in this report with court management at the completion of our individual clerk's office audits during the period.

AUDITOR OF PUBLIC ACCOUNTS

MMT:jab  
jab:29

## STATEWIDE INTERNAL CONTROL AND COMPLIANCE ISSUES

We identified the following finding we consider a statewide issue common to several district courts.

### Properly Assess Court Fees and Costs

Some clerks do not properly assess fees and costs in accordance with the Code of Virginia. We found the Clerks failed to assess costs on cases appealed to the Circuit Court as required by Section 19.2-336 of the Code of Virginia. This resulted in loss of revenue because the Circuit Court could not collect the fines and costs involved with these cases. Clerks should be more diligent in assessing and collecting fees and costs to ensure compliance with state law. We noted improper assessing of fees or costs at the following District Court Clerk offices:

Arlington Juvenile and Domestic Relations Court  
Buckingham Combined District Court  
Cumberland Combined District Court

## COMMITTEE ON DISTRICT COURTS

The Honorable Leroy Rountree Hassell, Sr., Chief Justice, Supreme Court of Virginia, Chairman

The Honorable H. Thomas Padrick, Jr., Judge, Second Judicial Circuit, Vice Chairman

The Honorable Nolan B. Dawkins, Judge, Eighteenth Judicial District

The Honorable R. Larry Lewis, Judge, Thirtieth Judicial District

The Honorable Wenda K. Travers, Judge, Thirty-first Judicial District

The Honorable Philip Trompeter, Judge, Twenty-third Judicial District

The Honorable Kenneth W. Stolle, Member, Senate of Virginia

The Honorable Henry L. Marsh III, Member, Senate of Virginia

The Honorable Ryan T. McDougale, Member, Senate of Virginia

The Honorable Frederick M. Quayle, Member, Senate of Virginia

The Honorable Walter A. Stosch, Member, Senate of Virginia

The Honorable William J. Howell, Speaker, Virginia House of Delegates

The Honorable David B. Albo, Member, Virginia House of Delegates

The Honorable Kenneth R. Melvin, Member, Virginia House of Delegates

## OFFICIALS

The Honorable Karl Hade

Executive Secretary

Office of the Executive Secretary of the Supreme Court of Virginia

## APPENDIX 1 DISTRICT COURT AUDITS

This Appendix is a listing of those General District, Juvenile and Domestic Relations, and Combined General District Courts that we audited during our fiscal 2006 work plan for the period ended June 30, 2006.

General District Courts	Juvenile and Domestic Relations Courts	Combined General District Courts
Accomack County	Albemarle County	Alleghany County
Albemarle County	City of Alexandria	Amelia County
City of Alexandria	Arlington County*	Bath County
Bedford County	Bedford County	Bland County
City of Bristol	Caroline County	Botetourt County
Caroline County	Charlotte County	Brunswick County
Charlotte County*	City of Chesapeake	Buchanan County
City of Charlottesville	Chesterfield County	Buckingham County*
Chesterfield County*	Clarke County	City of Buena Vista
Clarke County*	Fairfax County	Carroll County
City of Fairfax	Franklin County	Craig County
Fauquier County	Frederick County	Culpepper County
Franklin County	City of Fredericksburg	Cumberland County*
Frederick County	Gloucester County	Dickenson County
City of Fredericksburg	City of Hampton	City of Emporia
Halifax County	Henrico County	Essex County
Hanover County	Henry County	City of Falls Church
City of Hampton	Isle of Wight	Floyd County
Henrico County	King and Queen County	City of Galax
Henry County	King William County	Giles County
James City/Williamsburg	Lancaster County	Grayson County
King & Queen County	Loudoun County*	Greene County
King William County	City of Lynchburg	City of Hopewell
Loudoun County	City of Martinsville	King George County
City of Lynchburg	Mathews County	Lee County
City of Martinsville	Mecklenburg County	Louisa County
Mathews County	Middlesex County	Lunenburg County
Mecklenburg County	Montgomery County	Nottoway County
Middlesex County	New Kent County	Orange County
Montgomery County – Christiansburg	City of Newport News	Powhatan County
Nelson County	City of Norfolk	Prince Edward County
City of Newport News Civil Division	Northampton County	Prince George County*
City of Newport News Criminal Division	Northumberland County	City of Radford
City of Newport News – Traffic Division	Page County	Rockbridge County
Northampton County	Patrick County	Russell County
Northumberland County	City of Petersburg	Scott County
Page County	Pittsylvania County	Shenandoah County
Patrick County	City of Portsmouth	Surry County
City of Petersburg	Pulaski County	Sussex County

\* Denotes audit with one or more findings

APPENDIX 1  
DISTRICT COURT AUDITS

General District Courts (continued)	Juvenile and Domestic Relations Courts (continued)
City of Portsmouth	City of Richmond
Prince William County*	City of Roanoke
Pulaski County	Roanoke County
City of Richmond Civil Division	Rockingham County
City of Richmond Traffic Division	Smyth County
City of Richmond Manchester	Spotsylvania County
City of Roanoke	Stafford County
Roanoke County	City of Staunton
Smyth County	City of Suffolk
Spotsylvania County	Tazewell County
Stafford County	City of Virginia Beach
City of Staunton	Warren County
City of Suffolk	Washington County
Tazewell County	City of Waynesboro
City of Virginia Beach	Westmoreland County
Warren County	City of Winchester
Washington County*	Wise County/Norton
Westmoreland County	York County
Wise and Norton County	
City of Winchester	
Wythe County	
York County	

\* Denotes audit with one or more findings