



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

December 16, 2009

The Honorable Michael M. Rand
Chief Judge
County of Appomattox Juvenile and Domestic Relations Court
P. O. Box 430
Halifax, VA 24558-0430

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

We are performing a statewide audit of the Juvenile and Domestic Relations 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 Bill Court Costs

The Clerk is not properly billing and collecting the court appointed attorney and fixed misdemeanor fees as required by Sections 16.1-267 and 16.1-69.48:1 of the Code of Virginia. The auditor tested 28 cases and noted the following errors:

- In four cases, the Clerk erroneously billed juveniles for court appointed attorney fees totaling \$480.
- In one case, the Clerk did not bill a defendant for a fixed misdemeanor fee or a court appointed attorney fee resulting in a loss of revenue to the Commonwealth totaling \$181.

We recommend the Clerk make the appropriate corrections to case paperwork. Further, we recommend the Clerk work with the Office of the Executive Secretary to receive training in the billing and collecting of court costs.

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Improve Accounts Receivable Management

The Clerk and her staff did not enter the correct payment due dates into the court's accounting system in all four cases tested. If defendants cannot pay their fines and court costs within 15 days of sentencing, Section 19.2-354 of the Code of Virginia requires a court order or payment agreement. Improper due dates for individual accounts hinder collection efforts and could also result in loss of revenue for both the Commonwealth and the locality.

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:clj

cc: The Honorable Marvin H. Dunkum, Judge
Vickie C. Talbott, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia