



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 27, 2016

The Honorable Gordon F. Saunders
Chief Judge
County of Rockbridge General District Court
20 South Randolph Street, Suite 200
Lexington, VA 24450

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Rockbridge
Judicial District: Twenty-fifth

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 Monitor and Disburse Criminal Bonds

The Clerk does not properly monitor and disburse criminal bonds. During the audit period, the Clerk held \$3,600 in criminal bonds that were eligible for disbursement. The Clerk should monitor and disburse, when appropriate, all court liabilities as recommended by the Financial Management User's Guide.

Properly Bill and Collect Court Costs

The Clerk and her staff did not properly bill and collect court costs. In four of 38 cases tested, we noted the following errors.

- In one case, the court-appointed attorney fee of \$120 was miscoded as local rather than state.
- In one appealed case, court costs totaling \$75 were not certified to the Circuit Court, resulting in a potential loss of revenue to the Commonwealth and the locality.
- In one case, the defendant was overcharged \$60 in court costs.

The Honorable Gordon F. Saunders
Chief Judge
October 27, 2016
Page Two

- In one case, the defendant was not billed \$25 in court costs.

The Clerk and her staff should correct the specific cases noted above and institute a more diligent system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

Review Individual Account Status Report

The Clerk did not review the daily individual account status report and resolve accounts with credit balances. We noted eight accounts with credit balances that remained on the report throughout the audit period. The individual account status report identifies selected unpaid criminal accounts with errors and the status of certain liability accounts.

The Clerk should continually review the daily individual account status report and resolve all account errors, including accounts with credit balances.

Promptly Delete System Access

The Clerk did not delete the system access for one former employee for six months following the employee's last day of work. Having unauthorized individuals with access to the court's automated information system could compromise the integrity of the system and the data it contains. The Clerk is responsible for granting, changing, and terminating access to the court's automated information system.

The Clerk should promptly delete an employee's access to the automated system when that employee resigns, retires, or is terminated.

Properly Maintain Case Papers

The Clerk could not locate two case files that we requested during our audit. The Clerk and her staff should maintain the court's records in accordance with the General District Court Manual.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: Marilyn H. McCurdy, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia