



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

March 21, 2011

The Honorable Robert H. Downer, Jr.
Chief Judge
County of Orange General District Court
P. O. Box 2677
Charlottesville, VA 22902-2677

The Honorable Susan L. Whitlock
Chief Judge
County of Orange Juvenile and Domestic Relations District Court
P. O. Box 452
Louisa, VA 23093-0452

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Orange
Judicial District: Sixteenth

We are performing a statewide audit of the Combined 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:

During our audit, we found numerous instances where the Clerk and her staff improperly established or processed receivables. In our sample, we noted the following improper assessment of cost on juvenile and adult cases in eight of 58 cases.

Improper use of Account Codes and Coding

- In three cases, the Clerk erroneously identified fines totaling \$875 as local violations rather than state.
- In one case, the Clerk submitted the list of allowances to the Supreme Court of Virginia with an incorrect case type.

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Improper Receivables

- In one case, the Clerk failed to bill the defendant for court costs resulting in a loss to the Commonwealth of \$61.
- In one case, the Clerk overcharged the defendant \$29 for a fixed fee.
- In two cases, the Clerk incorrectly billed a juvenile for fees totaling \$120; one of these cases, the Clerk also identified the case as a local violation rather than a state resulting in a loss of \$100 to the Commonwealth.

The Clerk should work with the Department of Judicial Services to receive training for her staff in billing practices in the assessment of court appointed attorney fees for juveniles, ensure list of allowances submitted are accurate and updating the Financial Management System.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: The Honorable Edward K. Carpenter, Judge
The Honorable Frank W. Somerville, Judge
The Honorable Dwight D. Johnson, Judge
Barbara B. Miller, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia