



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

March 1, 2010

The Honorable David F. Peterson
Chief Judge
County of Spotsylvania Juvenile and Domestic Relations Court
701 Princess Anne Street
Fredericksburg, VA 22401

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

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 Maintain Court Appointed Attorney Records

The Clerk does not maintain court-appointed attorney timesheets, list of allowances, or waivers as required by the Court-Appointed Counsel Guidelines and Procedures Manual. The timesheet provides a detailed accounting of the time spent on a case and justification for additional fees requested. We recommend the Clerk maintain records in accordance with the Court Appointed Counsel Guidelines & Procedures Manual.

Properly Assess Court Costs

The clerk did not properly enter and bill for court appointed attorney fees, enter fines and costs involving local and state charges, or properly receipt collections into the Financial Management System. The auditor tested 50 cases and noted the following errors.

Court-Appointed Attorney Fees

- In two cases, the Clerk failed to bill for the court-appointed attorney fees involving local cases. Instead the Clerk billed the Commonwealth incorrectly, which paid \$240.
- In three cases, the Clerk erroneously billed juveniles for court appointed attorney fees totaling \$329.

The Honorable David F. Peterson
Chief Judge
March 1, 2010
Page Two

- In two cases, the Clerk failed to properly assess defendants court appointed attorney fees. This resulted in the miscoding of payments totaling \$240.

Data Entry

- In one case, the Clerk failed to properly enter defendant court costs in the Financial Management System. This resulted in the miscoding of payments totaling \$25.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Patricia M. Kelly, Judge
The Honorable Phillip U. Fines, Judge
Kristie G. Compton, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia