



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

July 13, 2001

The Honorable Gammiel Poindexter  
Chief Judge  
County of Prince George General District Court  
PO Box 187  
Prince George, VA 23875

The Honorable Charles A. Perkinson  
Chief Judge  
County of Prince George Juvenile and  
Domestic Relations District Court  
PO Box 66  
Lawrenceville, VA 23868

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Prince George District Court for the period January 1, 2000 through March 31, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

## **Obtain Proper Support for Due Date Changes**

The Clerk routinely alters due dates in the financial management system without a court order or obtaining a signed pay agreement. All fines and costs are payable immediately upon final disposition unless otherwise ordered by the court or evidenced by a written payment plan. Section 19.2-354 of the Code of Virginia requires clerks to obtain signed pay agreements so that defendants understand their obligation to the court and payment terms. Therefore, the Clerk should require a signed pay agreement or court order prior to altering system due dates.

We discussed these comments with the Clerk on July 13, 2001 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc:     The Honorable Samuel E Campbell, Judge  
          The Honorable J. Larry Palmer, Judge  
          Donna L. Vtipil, Clerk  
          Don Lucido, Director of Technical Assistance  
          Supreme Court of Virginia  
          LeAnne Lane, Court Analyst  
          Supreme Court of Virginia