

**VIRGINIA GENERAL DISTRICT COURTS
STATEWIDE REPORT**

**REPORT ON AUDIT
DURING THE PERIOD
JULY 1, 2006 THROUGH JUNE 30, 2007**



AUDIT SUMMARY

We have completed our audits of the District Courts in our 2007 work plan and covering fiscal period July 1, 2006 through June 30, 2007. In our audits of the 128 courts in this year's work plan we found only four with findings.

Our audit of the District Courts for the Commonwealth of Virginia, found:

- proper recording and reporting of all transactions, in all material respects, in the Supreme Court of Virginia's Financial Management System;
- no matters involving internal control and its operations necessary to bring to the Executive Secretary's attention; and
- no instances of noncompliance with applicable laws and regulations or other matters that are required to be reported.

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Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

January 17, 2008

The Honorable Timothy Kaine
Governor of Virginia
State Capitol
Richmond, Virginia

The Honorable Thomas K. Norment, Jr.
Chairman, Joint Legislative Audit
and Review Commission
General Assembly Building
Richmond, Virginia

We are pleased to submit our statewide report on the Virginia District Court System. This report represents the results of audits conducted in our 2007 work plan and covers the fiscal period July 1, 2006 through June 30, 2007. The Supreme Court operates the District Court System subject to the Chief Justice of the Supreme Court's administrative supervision. The Virginia District Court System includes all General District Courts, Juvenile and Domestic Relations District Courts, and Combined District Courts in the Commonwealth of Virginia.

Our audits determined whether court officials have maintained accountability over collections, established internal controls, and complied with state laws and regulations. We used a risk-based audit approach for district courts that assesses risk for each individual court to determine the amount of testing we would perform. There are a total of 195 district courts in the Commonwealth. We had findings in four of the 128 district courts audited during the period, as indicated in Appendix 1.

This report is intended for the information of the Governor and General Assembly, court management, and the citizens of the Commonwealth of Virginia and is a public record. We have previously discussed the findings contained in this report with court management at the completion of our individual clerk's office audits during the period.

AUDITOR OF PUBLIC ACCOUNTS

KMK:clj

COMMITTEE ON DISTRICT COURTS

The Honorable Leroy Rountree Hassell, Sr., Chief Justice, Supreme Court of Virginia, Chairman

The Honorable H. Thomas Padrick, Jr., Judge, Second Judicial Circuit, Vice Chairman

The Honorable Nolan B. Dawkins, Judge, Eighteenth Judicial District

The Honorable R. Larry Lewis, Judge, Thirtieth Judicial District

The Honorable Wenda K. Travers, Judge, Thirty-first Judicial District

The Honorable Philip Trompeter, Judge, Twenty-third Judicial District

The Honorable Kenneth W. Stolle, Member, Senate of Virginia

The Honorable Henry L. Marsh III, Member, Senate of Virginia

The Honorable Ryan T. McDougale, Member, Senate of Virginia

The Honorable Frederick M. Quayle, Member, Senate of Virginia

The Honorable Walter A. Stosch, Member, Senate of Virginia

The Honorable William J. Howell, Speaker, Virginia House of Delegates

The Honorable David B. Albo, Member, Virginia House of Delegates

The Honorable Kenneth R. Melvin, Member, Virginia House of Delegates

OFFICIALS

The Honorable Karl Hade

Executive Secretary

Office of the Executive Secretary of the Supreme Court of Virginia

APPENDIX 1
DISTRICT COURT AUDITS

This Appendix is a listing of those General District; Juvenile and Domestic Relations; and Combined General District courts that we audited during our fiscal 2007 work plan for the period ended June 30, 2007.

<u>General District Courts*</u>	<u>Juvenile and Domestic Relations Courts</u>	<u>Combined General District Courts*</u>
Accomack	Accomack	Alleghany
Albemarle	Albemarle	Amelia
Amherst	Amherst	Bland
Appomattox**	Appomattox	Botetourt
Augusta	Augusta	Buchanan
Campbell	Bristol	Buena Vista
Caroline	Campbell	Charles City
Charlottesville	Charlotte	Cumberland
Chesapeake	Charlottesville	Colonial Heights
Chesterfield**	Chesterfield	Dickenson**
Clarke	Clarke	Dinwiddie
Danville	Danville	Emporia
Fairfax City	Fairfax County	Essex
Franklin County	Fauquier	Falls Church
Frederick	Franklin	Franklin City
Halifax	Frederick	Goochland
Henry	Gloucester	Grayson
Isle of Wight	Halifax	Greene
King & Queen	Hanover	Greensville
King William	Henry	Highland
Loudoun	James City/Williamsburg	King George
Lynchburg	King & Queen	Lunenburg
Martinsville	King William	Madison
Mathews	Loudoun	Nottoway
Mecklenburg	Lynchburg	Orange
Montgomery –	Martinsville	Powhatan
Christiansburg	Mathews	Prince Edward
Blacksburg	Mecklenburg	Prince George
New Kent	Middlesex	Rappahannock
Newport News Civil	Montgomery	Richmond County
Newport News Criminal	Nelson	
Newport News Traffic	New Kent	
Northampton	Northampton	
Northumberland	Northumberland	
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Petersburg	Petersburg	
Pittsylvania	Prince William	
Prince William	Richmond City	

<u>General District Courts (cont.)</u>	<u>Juvenile and Domestic Relations Courts (cont.)</u>
Pulaski	Roanoke City
Richmond City Civil	Rockingham
Richmond City Traffic	Spotsylvania
Richmond City - Manchester**	Stafford
Rockingham	Staunton
Spotsylvania	Suffolk
Suffolk	Tazewell
Warren	Washington
Washington	Waynesboro
Waynesboro	Westmoreland
Westmoreland	Winchester
Winchester	Wise County and Norton
Wise County and Norton	Wythe
York	York

** Denotes audit with one or more findings. Details are available in the individual reports which are located at www.apa.virginia.gov.

* Magistrate audits were performed in conjunction with Combined General District Court audits and General District Court audits.

