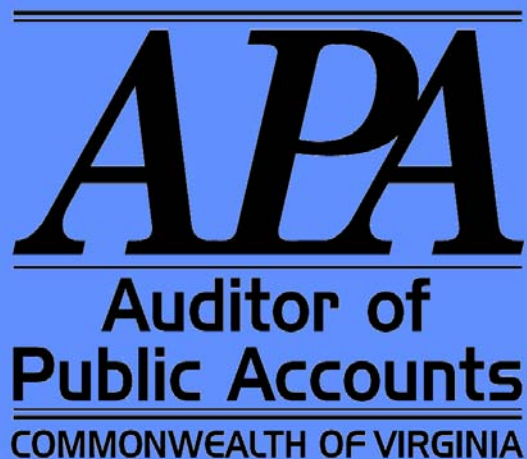


**CLERK OF THE  
JUVENILE AND DOMESTIC RELATIONS COURT  
of the  
CITY OF DANVILLE**

**REPORT ON AUDIT  
FOR THE PERIOD  
JULY 1, 2008 THROUGH JUNE 30, 2009**





# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

October 16, 2009

The Honorable Sarah A. Rice  
Chief Judge  
City of Danville Juvenile and Domestic Relations Court  
275 South Main Street  
Courthouse, Suite 3  
Rocky Mount, VA 24151

Audit Period: July 1, 2008 through June 30, 2009  
Court System: City of Danville  
Judicial District: Twenty-second

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 Assess Court Costs

The clerk is not properly assessing and collecting the blood withdrawal, court appointed attorneys, or fixed misdemeanor fees as required by Sections 18.2-268.8, 16.1-267 and 16.1-69.48:1 of the Code of Virginia. Auditor tested 17 cases and noted the following errors.

- In one case, the clerk erroneously overcharged a defendant by \$210 for a blood withdrawal fee.
- In two cases, the clerk erroneously billed juveniles for court appointed attorney fees totaling \$75.
- In two cases, the clerk did not properly charge the fixed misdemeanor fee resulting in a loss of revenue to the Commonwealth totaling \$20.

We recommend the clerk make the appropriate corrections to case paperwork. Further, we recommend the Clerk work with the Office of the Executive Secretary to receive training in the assessment of court costs.

The Honorable Sarah A. Rice  
Chief Judge  
October 16, 2009  
Page Two

Properly Approve Timesheets

The Judge does not review or approve the clerk's semi-monthly timesheets or annual leave. Instead, the clerk completes and approves her own timesheet. Section 2102.3 of the Human Resources Policy Manual requires the supervising Judge to approve the clerk's timesheet and any leave taken.

A separation of duties between preparing and approving timesheets is an essential internal control. Allowing someone to prepare and approve their own timesheet can lead to errors and potential abuse. We recommend the supervising Judge immediately begin reviewing and approving the clerk's semi-monthly timesheets.

Properly Purchase Consumable Goods

The Clerk does not purchase consumable goods in accordance with Chapter Two of the Office of Executive Secretary's Purchasing Manual. The Clerk always orders consumable goods through a local vendor even if the vendor has to split an invoice and make multiple deliveries of goods.

This process circumvents the requirement of ordering bulk items through the Executive Office of the Supreme Court of Virginia and results in excess costs to the Commonwealth. We recommend the Clerk follow the purchasing requirements as outlined in the purchasing manual.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:rsj

cc: The Honorable Dale M. Wiley, Judge  
Donna C. Hyler, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia