JOINT LEGISLATIVE AUDIT AND REVIEW COMMISSION

REPORT

FOR THE FOURTH QUARTER

APRIL 1, 2013 THROUGH JUNE 30, 2013

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AUDITOR OF PUBLIC ACCOUNTS
COMMONWEALTH OF VIRGINIA
QUARTERLY REPORT

Quarterly Report Summary - - April 1, 2013 to June 30, 2013

Audit Activities

Commonwealth Courts Collections Review

The Commonwealth Courts Collections Review report includes recommendations aimed at improving the current collection process over court fines and costs. Over the past five years the Commonwealth of Virginia has failed to collect a significant portion of Circuit and District Court fines and costs as they relate to state and local criminal and traffic cases. To improve collections beyond current amounts, the General Assembly, the Supreme Court, Commonwealth's Attorneys, and other parties involved need to consider addressing significant public policy issues surrounding the collections process. In order to assist with addressing these changes, this report evaluates the Commonwealth's procedures against nationally recognized best practices for the collection of court fines and costs and recommends changes to the Commonwealth's current collection practices.

State Corporation Commission

The State Corporation Commission report includes the results of our audit of the Commission's activities for fiscal year 2012, as well as additional work we performed in the areas of procurement, compensation, and other various expenses in response to allegations received through the Fraud, Waste, and Abuse Hotline and an anonymous letter received by this office. We did not find any evidence to substantiate the allegations of fraud or abuse. We did note concerns with internal controls and compliance over personnel and procurement activities, which are included in the report along with findings from our financial audit.

Virginia Department of Emergency Management

In our report for the audit of the Virginia Department of Emergency Management we identified six internal control weaknesses in the Finance area that we believe may be partially attributable to an inadequate number of trained and qualified staff. Emergency Management has a unique mission and one of the challenges the Department faces is the ability to respond to disasters effectively while also maintaining day to day operations. In addition, our report includes an update on Emergency Management's transformation and migration to the Commonwealth's Information Technology Partnership's network domain.

Virginia Health Workforce Development Authority

The Virginia Health Workforce Development Authority report includes several recommendations from our audit of the Authority's financial records and operations for fiscal year 2012. As a new entity, the Authority has an opportunity to strengthen its resources for the Board to ensure proper governance, improve controls over bank accounts disbursements, and implement fund accounting.

Higher Education Institution Audit Results

During the quarter we completed audits of eight of the Commonwealth's higher education institutions. We issued unqualified opinions on the financial statements of each of these institutions. We included internal control and compliance recommendations in five of the eight audits addressing various issues that we summarize in the following table.

Control and/or Compliance Area	Number of Recommendations
Administration of eVA (*the Commonwealth's electronic procurement system*)	2
Employee Termination Procedures	2
Financial Reporting Process	2
Compliance with Title III Endowment Investment Restrictions	1
Oracle Database Security	1

We will be happy to provide you any reports in their entirety, or you can find all reports listed in this document at our website http://www.apa.virginia.gov/reports.cfm. We welcome any comments concerning this report or its contents.

Other Activities

In this report we provide a summary of our other activities during the quarter. In addition, to our audit activities we participate in other activities to assist in our mission to improve accountability and financial management in the Commonwealth such as presenting information at local and state government association meetings, following the activities of Federal regulatory agencies and providing feedback on proposed changes to regulations to help protect the interests of the Commonwealth and its localities, and making information available to the legislature, localities, and the Commonwealth's citizens online through Commonwealth Data Point.

- TABLE OF CONTENTS -

Commonwealth Courts Collections Review	***1 - 2***
State Corporation Commission	***3 - 4***
Virginia Department of Emergency Management	***5***
Virginia Health Workforce Development Authority	***6***
Other Activities	***7 - 8***
SUMMARY OF REPORTS ISSUED	***9 - 13***

Audit Activities

Commonwealth Courts Collections Review

Over the past five years the Commonwealth of Virginia has failed to collect a significant portion of Circuit and District Court fines and costs as they relate to state and local criminal and traffic cases. On average the Commonwealth has assessed $357 million and collected $185 million, leaving an average of $170 million uncollected each year.

To improve collections beyond current amounts, the General Assembly, the Supreme Court, Commonwealth's Attorneys, and other parties involved need to consider addressing significant public policy issues surrounding the collections process. In order to assist with addressing these changes, this report evaluates the Commonwealth's procedures against nationally recognized best practices for the collection of court fines and costs and recommends changes to the Commonwealth's current collection practices. Our specific recommendations are included below grouped into best practice recommendation areas.

Create Payment Expectations Through the Fine Collection Atmosphere

Recommendation #1: To improve the collection process, judges and court staff must consistently emphasize and encourage immediate payment on the disposition date.

Recommendation #2: To help establish an atmosphere to encourage collections, the Commonwealth should identify incentives to the court clerks and staff for collecting fines and costs promptly.

Establish Follow-Up Processes

Recommendation #3: A financial evaluation should be a mandatory process throughout the court system and a payment plan established if fines and costs are not paid upon disposition.

Recommendation #4: Courts should utilize additional follow-up processes, including but not limited to, notices of additional costs, past due notices, phone calls, bench warrants, and notifications to credit agencies.

Set Collection and Information Goals

Recommendation #5: The Supreme Court should establish and emphasize collections goals including monitoring mechanisms to allow courts to review their current status and to set goals.

Recommendation #6: To improve the evaluation of private collection firms, a mandatory performance evaluation and/or service level agreements should be included in the contract.

Consider the Cost of Collections

Recommendation #7: To improve the collection of delinquent accounts, the Commonwealth should require all courts to contract with Tax's Court Debt Collection Office for delinquent accounts.

Establish Accountability: Control the Collections Inventory

Recommendation #8: Courts should require that all community service programs provide notification to the court system once community service is complete. The Court should also always establish a receivable within the courts' Financial Management System until the defendant meets all requirements for discharge. This will ensure that either community service requirements are completed or appropriate fines and costs are paid.

Recommendation #9: Courts should require incarcerated individuals to establish payment plans. These accounts should also be segregated from other receivables to allow the focus to be placed on accounts with a higher likelihood of collection.

Recommendation #10: The Supreme Court should develop discharge or write-off procedures to ensure that uncollectible accounts do not remain in the collections inventory. They should also consider a classification system to place emphasis on collectible accounts.

Consider Forming a Specialized Collection Unit

Recommendation #11: After consideration is given to recommendation #7 and a re-evaluation of collection rates is performed, the Commonwealth should consider performing a cost-benefit analysis of establishing a specialized collection unit with ultimate responsibility for the collection of court fines and costs. This should include the ability to oversee the entire collection process as it relates to court fines and costs.

State Corporation Commission

In response to allegations received through the Fraud, Waste, and Abuse Hotline and an anonymous letter received by this office, we adapted our review of the State Corporation Commission for fiscal year 2012 to incorporate additional work in the areas of procurement, compensation, and other various expenses. The additional work included interviews with management and employees, review of documents, and analysis of data.

We did not find any evidence to substantiate the allegations of fraud or abuse. We did note concerns with internal controls and compliance over personnel and procurement activities. A summary of our findings in these areas as well as from our financial audit are included below. In addition, we performed a review after the initial Hotline call and issued a letter dated February 29, 2012, that addresses the specific allegations made to the Fraud, Waste, and Abuse Hotline, noting that the allegations were unfounded.

Follow Procurement Rules and Best Practices:
The Commission did not always follow, consider, or document compliance with procurement rules and regulations when making purchases. We found multiple instances of noncompliance in various areas. The Commission should work with the Department of General Services and the Attorney General's Office to clarify what procurement rules and regulations apply to them as an independent department of government. The Commission should assess their current policies and procedures and change them as needed to agree with this clarified understanding. The Commission should review its current contracts to ensure that they have all been properly procured. The Commission should review its current contracting policies and procedures and ensure that controls exist to properly procure contracts. As the Commission procures new contracts, they need to ensure that they comply with all applicable procurement requirements.

Properly Approve Human Resource Actions:
The Commission did not follow its own policies in requesting and approving two human resource actions, including one adjustment bonus and one position appointment. Not enforcing the policies over approving human resource actions increases the risk that inappropriate salary changes or employments could occur. The Commission should review and enforce its procedures over ensuring that human resource actions are properly approved.

Improve Internal Controls over Procurement Approval Workflow:
Some aspects of the Commission's procurement approval workflow are not operating effectively. In addition, the Commission's approval workflow design does not meet best practices. The Commission should enhance its internal controls to prevent incurring or paying for goods or services without an approved purchase order. The Commission should re-evaluate its approval workflow in eSCC to determine the threshold at which division approval is required based on the level of risk it is willing to accept for individual purchases. Finally, the Commission should re-evaluate eSCC purchasing access levels to ensure proper segregation of duties between requesting, approving, and paying for goods and services.

Implement Consistent Procedures over Clerks Office Revenue Deposited for other Divisions:
The Commission is not depositing timely or reconciling some fines and penalties in the Literary Fund. The Commission should strengthen its policy to ensure consistent revenue handling procedures specifically over revenues deposited by the Clerk's Office on behalf of other divisions. The Commission should train the individuals processing these funds. The Commission should also take steps to ensure that all deposits are reconciled from divisional systems to eSCC.

Transfer Unclaimed Refunds to Unclaimed Property Division:
The Commission is not complying with the Uniform Disposition of Unclaimed Property Act. Transferring unclaimed refunds to the General Fund does not legally remove the Commission's liability to pay out refunds. When the Commission transfers unclaimed funds to the General Fund, those funds are no longer available to payout claims. Conversely, the Unclaimed Property Division holds funds in trust in the Literary Fund for pay out as claims occur. The Commission should comply with the Uniform Disposition of Unclaimed Property Act and report unclaimed property to the Unclaimed Property Division within the Department of the Treasury.

Improve Database Security:
The Commission should strengthen controls over its administrative Database Management System. During our audit, we found that the Commission did not implement proper controls while addressing Database Administrator activity logs for the system audited. We recommend that the Commission review its activity logging controls for the system audited and change the appropriate configurations to ensure the activity log's confidentiality, integrity, and availability. While implementing these controls, the Commission should reference the Center for Internet Security Oracle best practices and the Commonwealth's Information Security Standard, SEC501-07, to ensure compliance with best practices and standards.

Adhere to Policies and Procedures for Assigned Vehicles:
The Commission is not following some of the policies and procedures regarding the assignment and personal use of state-owned vehicles. The Commission should review the Office of Fleet Management Services Policies and Procedures Manual and ensure that it is adhering to the policies and procedures associated with assigned vehicles. The Commission should correct its process and have employees begin reimbursing the Commonwealth for commuting in state owned vehicles.

Virginia Department of Emergency Management

During our audit, we identified a number of internal control weaknesses in the Finance area including controls surrounding petty cash, small purchase charge cards, information system access controls, fuel card management, reconciliation procedures, and the Virginia Disaster Relief Fund. We believe the internal control weaknesses may be partially attributable to an inadequate number of trained and qualified staff. There are currently a number of vacant positions in Finance and several organizational changes were made during and after the audit period which resulted in shifting responsibilities among Finance staff. This staffing level became further strained when various disasters occurred and Finance staff assumed additional disaster response duties. Depending on the magnitude and timing of the disasters, this can strain Finance staffing levels and make it difficult for day to day responsibilities to get carried out effectively.

Emergency Management has a unique mission and one of the challenges the Department faces is the ability to respond to disasters effectively while also maintaining day to day operations. Management should examine the Finance area to determine the appropriate staffing level for effective performance of their responsibilities and ensure that necessary positions are filled promptly. In addition, management should reexamine the role of the Finance area in disaster response to ensure that staff is available for disaster response activities, while also maintaining critical day to day operations.

Our report also includes an update on Emergency Management's transformation and migration to the Commonwealth's Information Technology (IT) Partnership's network domain. As of April 2013, Emergency Management and the Commonwealth's IT partnership continue to work towards finalizing a plan for Emergency Management's transformation and migration to the IT Partnership's network domain. The two parties are developing a solution that meets Emergency Management's high availability and unique systems requirements. As the two entities work towards a solution, the Commonwealth is paying an additional $14,000 per month to the IT Partnership to support "legacy assets" that is in addition to Emergency Management's regular monthly service fees to support its non-transformed IT environment.

Recently, Emergency Management and the IT Partnership agreed on a conceptual transformation design which shows that negotiations are progressing and a final solution is closer. We encourage Emergency Management to continue these negotiations to achieve a fully transformed environment that meets its mission to the citizens of the Commonwealth and eliminates as much of the legacy asset fees as possible. We also recommend that Emergency Management work with the Secretaries of Public Safety and Technology to ensure the final transformed environment meets any budgetary constraints.

Virginia Health Workforce Development Authority

Our report includes several recommendations from our audit of the Virginia Health Workforce Development Authority's (Authority) financial records and operations for fiscal year 2012 which are summarized below.

Improve Board Resources to Ensure Proper Governance:
As a new entity, the Authority has an opportunity to strengthen its resources for the Board to ensure proper governance. As a result of its structure, the Authority and its management rely on the Board to provide oversight. Our review of Board resources found the following areas could be strengthened:

- *Budget Approval and Financial Reporting*
- *Officer Responsibilities*
- *Procurement Policies and Procedures*
- *Media Communications*

The above list of areas where the Authority could strengthen its resources for the Board to ensure proper governance is not intended to be all inclusive as it is management's and the Board's responsibility to develop and implement sufficient controls. As the Authority's governing body, it is the Board's responsibility to ensure appropriate policies and procedures are in place. As a new entity, the Authority may want to look at entities with a governance structure similar to that of the Authority for examples of the type of resources the Board may find helpful in carrying out its governance and oversight responsibilities.

Improve Controls over Bank Account Disbursements:
The Authority lacks proper separation of duties surrounding authorizing, recording, and reconciling disbursements from its bank account. Specifically, the Grant and Fiscal Administrator is authorized to make disbursements from the Authority's bank account, records the Authority's financial transactions, and reconciles the bank account to the financial records of the Authority. Best practice is to separate authorization, recording, and reconciliation between three different employees. The Authority should evaluate its current practices for authorizing, recording, and reconciling disbursements from its bank account in light of best practices. This should be done to implement proper separation of duties and to mitigate risk of errors and frauds.

Implement Fund Accounting:
The Authority has not implemented fund accounting within its accounting system and uses spreadsheets outside of its accounting system to track particular expenses. Fund accounting is required to separate fiscal activities and balances for specific purposes in accordance with laws and regulations or special restrictions and limitations. The Grants and Fiscal Administrator should implement fund accounting within the Authority's financial system. With fund accounting, the Grants and Fiscal Administrator should be able to provide the Board and grantors with reports showing how the Authority spent its resources as required.

Other Activities

Presentations

We present information to various groups throughout the year on a variety of topics. The table below highlights the groups to which we presented information and the topics covered during the quarter.

Virginia Sheriff's Institute Spring Conference	• Discussed APA requirements for Sherriff's and CPA Firms • Provided an overview of the focus of APA audits of Sherriff's activities • Provided a summary of common audit findings
Fiscal Officers of College and Universities State Supported	• Presented information to finance and business officers of Virginia state-suported colleges and universities regarding common audit findings, auditing and accounting standards, and the APA upcoming work plan
College and University Auditors of Virginia	• Presented information to internal auditors for Virginia colleges and universities regarding common audit findings, auditing standards, and the APA upcoming work plan
Administrative Services Conference	• Presented information to Virginia community colleges regarding common audit findings, our audit process, and the APA upcoming work plan
SCHEV* General Professional Advisory Committee	• Presented information on the impact of the new Governmental Accounting Standards Board pension accounting standards on financial reporting for the Commonwealth's colleges and universities

State Council of Higher Education for Virginia

We follow the activities of Federal regulatory agencies and provide feedback on proposed changes to regulations to help protect the interests of the Commonwealth.

Federal Related Activities

In May we represented the Commonwealth of Virginia at the Single Audit Roundtable meeting in Washington D.C. At the twice-a-year event, Federal officials, a representative from the National State Auditors Association, representatives from all the major accounting firms and representatives from a few states audit organizations exchange ideas, problems, solutions, and best practices for performing Single Audits of federal programs.

In May we submitted comments to the Office of Management and Budget's (OMB) Proposed Rule: Reform of Federal Policies Relating to Grants and Cooperative Agreements; Cost Principles and Administrative Requirements (including the Single Audit Act). To aid OMB in further developing its final guidance that will affect all federal awards made to the Commonwealth of Virginia we provided OMB with some general comments and specific observations for them to consider.

In June we submitted comments to OMB on proposed changes to the SF-SAC Data Collection Form used by the Federal Audit Clearinghouse to collect Single Audit results from all state agencies and localities in Virginia. In our comments we provided two specific recommendations for modifying the Data Collection Form to offset the increase in administrative burden caused by OMB's proposed changes.

Commonwealth Data Point

Over the past quarter we have improved the functionality and availability of documents relating to our local government oversight. We have added information about our involvement in the Comparative Report Advisory group, as well as posting various reports received from local governments.

In April we implemented additional modules in PeopleSoft including project management, human resources, and expense reporting as part of our ongoing efforts to replace our outdated systems with a modern system.

PeopleSoft Implementation

SUMMARY OF REPORTS ISSUED

The following reports on audit were released by this Office during the period April 1, 2013, to June 30, 2013. Those reports which included findings in the area of internal controls or compliance are indicated by an (*) asterisk.

Judicial Branch

Clerk of the Supreme Court of Virginia for the period July 1, 2011, through June 30, 2012
Clerk of the Virginia Court of Appeals for the period July 1, 2011, through June 30, 2012

Independent Agencies

Commonwealth Health Research Board for the two-year period July 1, 2010, through June 30, 2012
State Corporation Commission for the year ended June 30, 2012*

Executive Branch

Education

Southern Virginia Higher Education Center for the two-year period ended June 30, 2012
Southwest Virginia Higher Education Center for the three-year period ended June 30, 2012
The Library of Virginia for the years ended June 30, 2011, and June 30, 2012

Colleges and Universities

Christopher Newport University for the year ended June 30, 2012*
George Mason University for the year ended June 30, 2012
Longwood University for the year ended June 30, 2012*
Old Dominion University for the year ended June 30, 2012
Radford University for the year ended June 30, 2012
The College of William and Mary in Virginia for the year ended June 30, 2012*
Virginia Military Institute for the year ended June 30, 2012*
Virginia State University for the year ended June 30, 2012*

Health and Human Resources

Assistive Technology Loan Fund Authority for the year ended June 30, 2012
Virginia Health Workforce Development Authority for the year ended June 30, 2012*

Natural Resources

Potomac River Fisheries Commission for the year ended June 30, 2012

Public Safety

Department of Juvenile Justice for the two-year period ended June 30, 2012
Department of Military Affairs for the years ended June 30, 2011, and June 30, 2012
Virginia Department of Emergency Management for the period July 1, 2010 through June 30, 2012*

Special Reports

Commonwealth Court Collections Review – April 2013*
Report to the Joint Legislative Audit and Review Commission for the quarter January 1, 2013, through March 31, 2013*

Clerks of the Circuit Courts

Cities:
City of Colonial Heights – April 1, 2011, through December 31, 2012
City of Roanoke – January 1, 2012, through December 31, 2012
City of Suffolk – January 1, 2012, through March 31, 2013
City of Waynesboro – April 1, 2011, through March 31, 2013

Counties:
County of Bedford – July 1, 2011, through March 31, 2013
County of Botetourt – January 1, 2011, through December 31, 2012
County of Buckingham – April 1, 2011, through March 31, 2013
County of Campbell – April 1, 2011, through March 31, 2013*
County of Culpeper – April 1, 2011, through March 31, 2013
County of Essex – April 1, 2011, through December 31, 2012
County of Fauquier – April 1, 2011, through March 31, 2013*
County of Hanover – January 1, 2011, through December 31, 2012
County of Isle of Wight – January 1, 2011, through December 31, 2012
County of James City/City of Williamsburg – April 1, 2011, through December 31, 2012
County of Lee – April 1, 2011, through December 31, 2012
County of Northumberland – April 1, 2011, through March 31, 2013
County of Russell – April 1, 2011, through March 31, 2013*
County of Scott – April 1, 2011, through December 31, 2012*
County of Tazewell – July 1, 2011, through December 31, 2012*

County of Warren – April 1, 2011, through March 31, 2013*
County of Wise and City of Norton – April 1, 2011, through March 31, 2013
County of Wythe – April 1, 2011, through December 31, 2012*

State Accounts

Cities:

City of Winchester (Turnover) as of May 28, 2013

Magistrates

Cities:

City of Charlottesville – July 1, 2011, through June 30, 2012
City of Chesapeake – July 1, 2011, through June 30, 2012
City of Fredericksburg – July 1, 2011, through June 30, 2012
City of Hopewell – July 1, 2011, through June 30, 2012
City of Petersburg – July 1, 2011, through June 30, 2012*
City of Portsmouth – July 1, 2011, through June 30, 2012
City of Richmond (Criminal Division) – July 1, 2011, through June 30, 2012
City of Virginia Beach – July 1, 2011, through June 30, 2012

Counties:

Counties of Northampton and Accomack – July 1, 2011, through June 30, 2012
County of Accomack – July 1, 2011, through June 30, 2012
County of Arlington – July 1, 2011, through June 30, 2012
County of Buckingham – July 1, 2011, through June 30, 2012
County of Charlotte – July 1, 2011, through June 30, 2012
County of Chesterfield – July 1, 2011, through June 30, 2012
County of Cumberland – July 1, 2011, through June 30, 2012
County of Essex – July 1, 2011, through June 30, 2012
County of Fairfax – July 1, 2011, through June 30, 2012
County of Frederick – July 1, 2011, through June 30, 2012
County of Henrico – July 1, 2011, through June 30, 2012
County of King William – July 1, 2011, through June 30, 2012
County of Loudoun – July 1, 2011, through June 30, 2012
County of Lunenburg – July 1, 2011, through June 30, 2012
County of Northumberland – July 1, 2011, through June 30, 2012
County of Prince Edward – July 1, 2011, through June 30, 2012*
County of Prince William – July 1, 2011, through June 30, 2012
County of Richmond – July 1, 2011, through June 30, 2012
County of Stafford – July 1, 2011, through June 30, 2012
County of Westmoreland – July 1, 2011, through June 30, 2012

General District Courts

Cities:

City of Charlottesville – July 1, 2011, through June 30, 2012
City of Chesapeake – July 1, 2011, through June 30, 2012*
City of Fairfax – July 1, 2011, through June 30, 2012
City of Fredericksburg – July 1, 2011, through June 30, 2012
City of Petersburg – July 1, 2011, through June 30, 2012
City of Portsmouth – July 1, 2011, through June 30, 2012*
City of Richmond (Civil Division) – July 1, 2011, through June 30, 2012
City of Richmond (Criminal Division) – July 1, 2011, through June 30, 2012
City of Richmond (Manchester) – July 1, 2011, through June 30, 2012
City of Virginia Beach – July 1, 2011, through June 30, 2012
City of Winchester – July 1, 2011, through June 30, 2012

Counties:

County of Arlington – July 1, 2011, through June 30, 2012
County of Charlotte – July 1, 2011, through June 30, 2012
County of Chesterfield – July 1, 2011, through June 30, 2012
County of Fairfax – July 1, 2011, through June 30, 2012*
County of Frederick – July 1, 2011, through June 30, 2012
County of Henrico – July 1, 2011, through June 30, 2012
County of King William – July 1, 2011, through June 30, 2012
County of Loudoun – July 1, 2011, through June 30, 2012*
County of Louisa – July 1, 2011, through June 30, 2012*
County of Mathews – July 1, 2011, through June 30, 2012*
County of Middlesex – July 1, 2011, through June 30, 2012*
County of Northumberland – July 1, 2011, through June 30, 2012
County of Prince William – July 1, 2011, through June 30, 2012*
County of Spotsylvania – July 1, 2011, through June 30, 2012
County of Stafford – July 1, 2011, through June 30, 2012
County of Westmoreland – July 1, 2011, through June 30, 2012*

Combined District Courts

Cities:

City of Hopewell – July 1, 2011, through June 30, 2012*

Counties:

County of Albemarle – July 1, 2011, through June 30, 2012
County of Buckingham – July 1, 2011, through June 30, 2012*
County of Cumberland – July 1, 2011, through June 30, 2012*

County of Essex – July 1, 2011, through June 30, 2012
County of Fluvanna – July 1, 2011, through June 30, 2012
County of Goochland – July 1, 2011, through June 30, 2012
County of Greene – July 1, 2011, through June 30, 2012
County of King George – July 1, 2011, through June 30, 2012
County of Lunenburg – July 1, 2011, through June 30, 2012
County of Powhatan – July 1, 2011, through June 30, 2012
County of Prince Edward – July 1, 2011, through June 30, 2012*
County of Richmond – July 1, 2011, through June 30, 2012

Juvenile and Domestic Relations Courts

Cities:

City of Fredericksburg – July 1, 2011, through June 30, 2012
City of Newport News – July 1, 2011, through June 30, 2012*
City of Norfolk – July 1, 2011, through June 30, 2012
City of Portsmouth – July 1, 2011, through June 30, 2012
City of Richmond – July 1, 2011, through June 30, 2012
City of Virginia Beach – July 1, 2011, through June 30, 2012*

Counties:

County of Arlington – July 1, 2011, through June 30, 2012
County of Charlotte - July 1, 2011, through June 30, 2012
County of Fairfax – July 1, 2011, through June 30, 2012
County of Gloucester – July 1, 2011, through June 30, 2012
County of Hanover – July 1, 2011, through June 30, 2012*
County of Henrico – July 1, 2011, through June 30, 2012*
County of King William – July 1, 2011, through June 30, 2012
County of Lancaster – July 1, 2011, through June 30, 2012
County of Loudoun – July 1, 2011, through June 30, 2012*
County of Mathews – July 1, 2011, through June 30, 2012
County of Middlesex – July 1, 2011, through June 30, 2012
County of Northumberland – July 1, 2011, through June 30, 2012
County of Prince William – July 1, 2011, through June 30, 2012
County of Spotsylvania – July 1, 2011, through June 30, 2012
County of Stafford – July 1, 2011, through June 30, 2012*
County of Westmoreland – July 1, 2011, through June 30, 2012*

*Denotes management control finding