

**COMMONWEALTH'S ATTORNEY'S SERVICES COUNCIL**

**REPORT ON AUDIT  
FOR THE PERIOD  
JULY 1, 2008 THROUGH JUNE 30, 2011**

***APA***  
**Auditor of  
Public Accounts**  
**COMMONWEALTH OF VIRGINIA**

## **AUDIT SUMMARY**

Our audit of the Commonwealth's Attorneys' Services Council, found:

- proper recording and reporting of all transactions, in all material respects, in the Commonwealth Accounting and Reporting System;
- no matters involving internal control and its operations necessary to bring to management'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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AGENCY HIGHLIGHTS

The Commonwealth’s Attorneys’ Services Council (Council) provides training, education, and research services for the Commonwealth’s prosecutors. The 120 elected Commonwealth’s Attorneys and their approximately 645 assistants statewide depend upon the Council-sponsored training programs to meet their annual mandatory continuing legal education requirements, as established by the Virginia State Bar.

The Council provides at least six training programs annually. To all prosecutors in the Commonwealth, the Council also provides state access to appellate briefs, legal memoranda, court forms, training outlines, information about expert witnesses, and weekly updates from the Court of Appeals and Supreme Court, along with legislative updates both during and following the General Assembly session.

The Council is comprised of five officers and 11 Commonwealth’s Attorneys, representing each of the Commonwealth’s congressional districts. Council staff includes a director, three staff attorneys, a computer lead engineer, a program specialist, and a fiscal officer. The Council offices are located at the Marshall-Wythe School of Law at the College of William and Mary in Williamsburg, Virginia.

FINANCIAL HIGHLIGHTS

The following schedule provides information on the original and final operating budget and actual expenses.

<u>Program Year</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Expenses</u>
2011	\$743,157	\$1,015,375	\$832,359
2010	\$738,929	\$ 864,265	\$716,103
2009	\$813,182	\$ 900,667	\$866,177

The Council receives funding primarily by general funds and federal grants. It also receives a small percentage of its appropriation from registration fees for workshops and classes. The final budgets for fiscal years 2009, 2010, and 2011 were comprised of 77 percent, 69 percent, and 61 percent General Funds, respectively. In all three fiscal years, the final budget increased from the original budget primarily due to the receipt of federal grants. The Council received approximately \$167,000, \$227,000, and \$261,000 in federal grants for fiscal years 2009, 2010, and 2011, respectively.



# Commonwealth of Virginia

*Auditor of Public Accounts*

Walter J. Kucharski  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

January 24, 2012

The Honorable Robert F. McDonnell  
Governor of Virginia

The Honorable Charles J. Colgan  
Chairman, Joint Legislative Audit  
and Review Commission

We have audited the financial records and operations of the **Commonwealth's Attorneys' Services Council** (Council) for the period July 1, 2008 through June 30, 2011. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## Audit Objectives

Our audit's primary objectives were to evaluate the accuracy of recorded financial transactions in the Commonwealth Accounting and Reporting System, review the adequacy of the Council's internal controls, and test compliance with applicable laws and regulations.

## Audit Scope and Methodology

The Council's management has responsibility for establishing and maintaining internal control and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

We gained an understanding of the overall internal controls, both automated and manual, sufficient to plan the audit. We considered significance and risk in determining the nature and extent of our audit procedures. Our review encompassed controls over the following significant cycles, classes of transactions, and account balances.

- Contractual services expenses
- Payroll expenses
- Small purchase charge card usage
- Appropriations

We performed audit tests to determine whether the Council's controls were adequate, had been placed in operation, and were being followed. Our audit also included tests of compliance with provisions of applicable laws and regulations. Our audit procedures included inquiries of appropriate personnel, inspection of documents, records, and contracts, and observation of the Council's operations. We tested

transactions and performed analytical procedures, including budgetary and trend analyses.

### Conclusions

We found that the Council properly stated, in all material respects, the amounts recorded and reported in the Commonwealth Accounting and Reporting System. The Council records its financial transactions on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The financial information presented in this report came directly from the Commonwealth Accounting and Reporting System.

We noted no matters involving internal control and its operation that we consider necessary to be reported to management. The results of our tests of compliance with applicable laws and regulations disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

### Exit Conference and Report Distribution

We discussed this report with management on January 31, 2012.

This report is intended for the information and use of the Governor and General Assembly, management, and the citizens of the Commonwealth of Virginia and is a public record.

AUDITOR OF PUBLIC ACCOUNTS

LJH/alh

THE COMMONWEALTH'S ATTORNEYS' SERVICES COUNCIL

Robert Q. Harris, Esquire  
Director

David N. Grimes, Chairman

Michael R. Doucette, First Vice-Chairman

Kim S. White, Second Vice-Chairman

Raymond F. Morrogh, Secretary

Robert B. Beasley, Immediate Past-Chairman

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