



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

March 8, 2006

The Honorable Robert G. Woodson, Jr.
Chief Judge
County of Charlotte General District Court
P. O. Box 24
Cumberland, VA 23040

The Honorable William L. Wellons, Judge
Magistrate Supervising Authority
Tenth Judicial District
11436 Courthouse Road
Lunenburg, VA 23952

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Charlotte General District Court and the associated magistrates from the Tenth Judicial District for the period October 1, 2004 through December 30, 2005.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test 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.

Properly Bill Court-Appointed Attorney Fees

The Clerk improperly billed the Commonwealth of Virginia potentially \$6,608 for defendants' use of court appointed attorneys on local charges in approximately 59 cases during the audit period. We found in all applicable traffic cases tested, the Clerk billed the Commonwealth instead of the county for court-appointed attorney fees. Section 19.2-163 of the Code of Virginia requires that the locality pay all court appointed attorney fees resulting from the defense of local charges.

The Clerk needs to review these cases and bill the county for any improper billings and upon receipt of payment, reimburse the Commonwealth. The Clerk also needs to be more diligent in billing court-appointed attorney fees. She should ensure that she bills the locality for all court-appointed attorney fees resulting from local offenses in accordance with Section 19.2-163 of the Code of Virginia. Since the county receives any fines associated with local offenses, the county, not the Commonwealth, should also incur the expense for court-appointed attorney fees

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MAGISTRATES

The results of our tests of the Magistrate's Office found that the Magistrates properly stated, in all material respects, the amounts recorded in the financial records; no material weaknesses in the Magistrate's internal controls; and no instances of the Magistrate's noncompliance with applicable laws, regulations, and policies.

We discussed these comments with the Clerk on March 8, 2006 and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:sks

cc: The Honorable Joel C. Cunningham, Judge
Sabrina H. Powell, Clerk
Mr. William Oakes, Chief Magistrate
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia