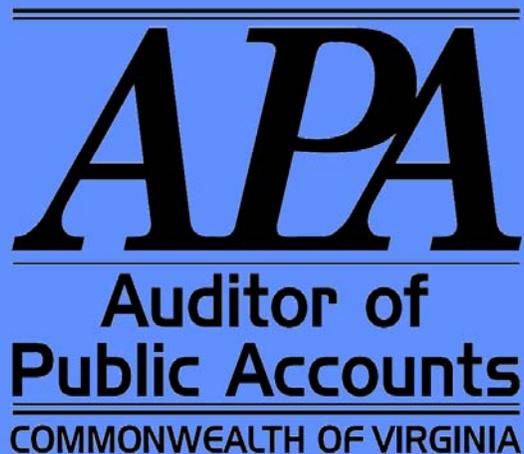


**THE CLERK OF THE  
GENERAL DISTRICT COURT  
FOR THE  
CITY OF BRISTOL**

**REPORT ON AUDIT  
FOR THE PERIOD  
OCTOBER 1, 2007 THROUGH DECEMBER 31, 2008**



## TABLE OF CONTENTS

	<u>Pages</u>
AUDIT LETTER	1-2
COMMENTS TO MANAGEMENT	3
CLERK'S RESPONSE AND CORRECTIVE ACTION PLAN	4-6



# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

February 19, 2009

The Honorable Sage B. Johnson  
Chief Judge  
City of Bristol General District Court  
191 East Main Street  
Abingdon, VA 24210

Audit Period: October 1, 2007 through December 31, 2008  
Court System: City of Bristol

We have audited the cash receipts and disbursements of the Clerk of the General District Court for this locality. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies.

## Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls 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. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

## Financial Matters

We noted no instances of improper recording and reporting of financial transactions in the Court's financial management system.

## Internal Controls

We noted no matters involving internal control and its operation necessary to bring to Court management's attention.

## Compliance

The results of our tests of compliance with applicable laws and regulations disclosed instances of noncompliance in the Court that are required to be reported. Any response and written corrective action plan to remediate these issues provided by the Clerk are included as an enclosure to this report.

We acknowledge the cooperation extended to us by the Court during this engagement. The issues identified above are discussed in the section titled Comments to Management.

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable Joseph S. Tate, Judge  
Paula Jean Perkins, Clerk  
Paul DeLosh, Director of Judicial Services  
Supreme Court of Virginia

## COMMENTS TO MANAGEMENT

### Compliance

The results of our tests of compliance with applicable laws and regulations disclosed the following instances of the Clerk's noncompliance.

### Properly Assess Court Costs and Fines

The court does not properly assess and collect court costs and fines, which resulted in a loss of revenue to the Commonwealth and locality. Auditor tested 20 cases and noted the following errors.

- In five cases the city erroneously paid \$525 for court appointed attorney fees on state cases.
- In two cases the state erroneously paid \$253 for court appointed attorney fees on local cases.
- Miscoding in the court automated accounting system for eight cases individuals' accounts resulted in the wrong entity to receive payments when the individuals paid their receivables.
- In six cases the Clerk miscoded a total of \$1450 of fines as local rather than state.

We recommend the court request specific training from the Executive Office of the Supreme Court of Virginia in this area. The court should assess and collect court costs, fines, and fees in accordance with the Code of Virginia.



# COMMONWEALTH of VIRGINIA

SAGE B. JOHNSON  
*Judge*

## *Bristol General District Court*

PAULA J. PERKINS  
*Clerk*

JOSEPH S. TATE  
*Judge*

497 CUMBERLAND STREET  
COURTHOUSE, ROOM 208  
BRISTOL, VIRGINIA 24201-4393  
(276) 645-7341  
Fax (276) 645-7342

February 19, 2009

Kitty Kimmel  
Auditor of Public Accounts  
P. O. Box 1295  
Richmond, Va 23218

RE: Auditor's Report February 2009

Dear Ms. Kimmel:

I am enclosing four possible findings from my audit by Thomas Fraley in February 2009. I would like the opportunity to address these issues in hopes that you will find the audit findings corrected and consider this on my report.

MP#:1; 3 and 4 all have to do with the same issue. Apparently the City of Bristol, Virginia Officers have been writing the State Code on their City cases and not stating the City Code. (The City did adopt the State Codes)

When I came to work here in September 2004, the Deputy Clerks trained me that any case on a summons was to be entered as a City case. Susan Perrigan, one of the Deputy Clerk's here for over 18 years states that when she started work here the former Clerk taught her that any case on a summons was to be entered as a City case.

Maria Peltier, the other Deputy Clerk here for over 30 years states that she remembers when the City adopted the State Codes that it was understood the City Officers no longer had to list the City Code on their summons.

Lt. Austin from the Bristol, Virginia Police Department came to the Clerk's Office today to discuss this matter with us, and he also stated that he remembered in a City Council meeting or some type of City meeting the officers were told they did not have to list the City Code any longer once the State Codes were adopted. Lt. Austin did tell this information to the Auditor, Mr. Fraley.

FEB 26 '09 AM 11:45

Page 2.

I have spoken with the Bristol , Virginia Police Department Chief, The City Attorney, and our Judges. I have informed the Chief of Police and the City Attorney that from today we will not longer enter a case as a City case unless the proper Codes are on their summons.

As this issue was never mentioned in any of our past audits we were not aware we were entering and billing the cases incorrectly. We have now addressed this issue and will no longer enter these cases incorrectly.

In reference to MP#:2, we did incorrectly bill the state on two cases. I have billed the City for one of the cases for \$133.35, and Mr. Fraley informed me that the other \$120.00 had been corrected.

In reference to this error, our Clerk's office certainly tries very hard not to make any errors, but occasionally we do. We have hundreds of List of Allowances, and very carefully try to bill them correctly. When we find any errors we always correct them, which we have done on this List of Allowances. I am enclosing a copy of my letter to the City of Bristol for payment of the attorney's fee.

This is a very small office and we are all dedicated to doing a good job. The Bristol Virginia Courthouse was being remodeled this year, and we have had to work right in the middle of it as they were knocking out walls, sanding and other very noisy and dusty conditions. Everyone here worked very hard in very stressful conditions. We have worked hard to improve and will continue do so.

If you need any further information on these findings, and would like to discuss them with me, please do hesitate to contact me. My telephone number is 276-645-7338, and my email is pperkins@courts.state.va.us.

I would ask that you find the audit findings corrected and consider this on my report.

Sincerely yours,

A handwritten signature in cursive script that reads "Paula J. Perkins". The signature is written in black ink and is positioned above the typed name.

Paula J. Perkins, Clerk  
Bristol General District Court

Enc.

cc: The Honorable Sage B. Johnson, Chief Judge



# COMMONWEALTH of VIRGINIA

SAGE B. JOHNSON  
*Judge*

## *Bristol General District Court*

PAULA J. PERKINS  
*Clerk*

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(276) 645-7341  
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JOSEPH S. TATE  
*Judge*

February 18, 2009

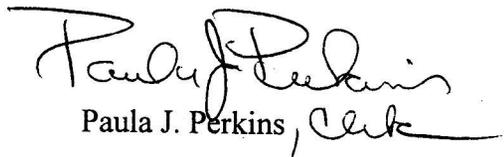
The City of Bristol, Virginia  
300 Lee Street  
Bristol, Va 24201

RE: List of allowances  
Bristol General District Court

The Commonwealth of Virginia Auditor of Public Accounts audited our Court in February 2007. They found that we had billed the Supreme Court for a List of Allowance that was a City Case. The Auditor has asked that we bill the City for this List of Allowance.

I am enclosing a copy of the List of Allowance that was billed to the Supreme Court. The total amount is \$133.35. Please write the check to the Bristol General District Court and send it to my attention.

Sincerely yours,

  
Paula J. Perkins, *Clerk*