



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

February 22, 2010

The Honorable J. Larry Palmer
Chief Judge
City of Hopewell General District Court
100 E. Broadway
Hopewell, VA 23860

The Honorable Carson E. Saunders, Jr.
Chief Judge
City of Hopewell Juvenile and Domestic Relations District Court
315 S. Main Street
Emporia, VA 23847

Audit Period: July 1, 2008 through June 30, 2009
Court System: City of Hopewell
Judicial District: Sixth

We are performing a statewide audit of the Combined General District 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 Bill and Record Court-Appointed Attorney Fees

The Clerk incorrectly billed the Commonwealth instead of the city for court-appointed attorney fees totaling \$480; and improperly recorded court-appointed attorney fees totaling \$480 as violations of the Commonwealth, rather than the city. Lastly, the Clerk recorded and entered court appointed attorney fees for an amount different than what the state actually paid. 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 should immediately implement procedures to properly bill and record court-appointed attorney fees. We recommend the Clerk research all similar cases and make the appropriate corrections to case paperwork and in the system.

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During the audit period, the Supreme Court of Virginia had no formal guidance regarding approval of Clerk's leave submitted to the electronic leave reporting system. The Supreme Court of Virginia has since issued interim guidance regarding the implementation of internal controls over this process, and this court promptly implemented those controls.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable Jacqueline R. Waymack, Judge
Edith P. Winters, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia