



Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

December 6, 2004

The Honorable Robert C. Viar, Jr.
Chief Judge
County of Montgomery Juvenile and
Domestic Relations District Court
1 East Main Street, Suite 305
Christiansburg, VA 24073

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Montgomery Juvenile and Domestic Relations District Court for the period April 1, 2003 through September 30, 2004.

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. 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 Assess Fees

In nine of 20 criminal cases tested, we noted numerous fine and fee assessment errors. Errors included failing to assess the courthouse security fee, miscoding state and local fines, erroneously assessing court-appointed attorney fees and fixed misdemeanor court costs without statutory authority, over assessing fines, and erroneously assessing court costs even though the Judge dismissed the case. Many of these errors occurred because court staffs responsible for assessing costs and fees do not fully understand the fee structure.

The Clerk agreed to review the criminal cases we tested and correct the errors. She should also take immediate action to train court staff in the proper assessment of court costs and fees in accordance with the Code of Virginia.

We discussed these comments with the Clerk on December 3, 2004 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:slb

cc: Connie M. Stewart, Clerk
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia
LeAnn Lane, Court Analyst
Supreme Court of Virginia