



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

November 24, 2009

The Honorable Julia T. Cannon
Chief Judge
County of Rappahannock General District Court
18 East Market Street
Leesburg, VA 20176

The Honorable Avelina S. Jacob
Chief Judge
County of Rappahannock Juvenile and Domestic Relations District Court
18 East Market Street
Leesburg, VA 20176

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Rappahannock
Judicial District: 20

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 Approve the Reporting of Leave

The Judge does not approve the reporting of leave taken by the Clerk. Instead, the Clerk completes and approves her own leave report. Section 2102.3 of the Human Resources Policy Manual requires the supervising Judge to approve the reporting of the Clerk's leave. Supervisory review and approval is an essential internal control to ensure the accuracy and appropriateness of transactions. Allowing someone to prepare and approve their own leave without a supervisory review can result in both intentional and unintentional errors going undetected. We recommend the supervising Judge immediately begin reviewing and approving the reporting of the Clerk's leave.

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Improve Recordkeeping

The Clerk did not properly assess court appointed attorney fees, collect fines involving local and state charges, and update the financial management system. The auditor tested 36 cases and noted the following errors.

Court Appointed Attorney Fees

- In four cases, the Clerk did not properly bill the locality for the court appointed attorney fees involving local cases as required by Section 19.2-163 of the Code of Virginia. Instead, the Clerk incorrectly billed the Commonwealth, which paid \$240.
- In three cases with local violations, the Clerk failed to assess the defendant court appointed attorney fees as required by Section 19.2-163 of the Code of Virginia. This resulted in a loss of revenue to the Commonwealth totaling \$220.
- In one case, the Clerk failed to follow requirements of Section 16.1-267 of the Code of Virginia by erroneously assessing a juvenile for fees totaling \$95.

Collection of Fines

- Four cases involving a state violation, the Clerk did not properly assess the fine to the Commonwealth as required by Section 19.2-340 of the Code of Virginia. Instead, the Clerk assessed the fine as local costing the Commonwealth \$1,050.

Data Entry

- In one case, the Clerk erroneously entered the agreed monthly payment and time to start payment date reflecting the incorrect due date in the Financial Management System.

We recommend the Clerk research all similar cases, make the appropriate corrections to case paperwork, and where appropriate, bill the localities for the applicable court appointed attorney fees and reimburse the Commonwealth. Further, we recommend the Clerk work with the Office of the Executive Secretary to receive training in these billing practices, in the assessment of court costs and updating the Financial Management System

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

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable Charles B. Foley, Judge
The Honorable J. Gregory Ashwell, Judge
Patricia M. Davis, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia