



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
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March 20, 2003

The Honorable Daniel W. Bird, Jr.
Chief Judge
County of Wythe General District Court
245 South 4th Street, Suite 205
Wytheville, VA 24382

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Wythe General District Court for the period January 1, 2002 through December 31, 2002.

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 Document Due Date Changes

The Clerk alters fines and costs due dates without proper supporting documentation. Specifically, in six of ten due date modifications tested, the Clerk altered the due date without proper supporting documentation. Section 19.2-354 of Code of Virginia requires that all fines and costs become payable immediately upon final disposition, unless otherwise ordered by the court or the defendant enters into a payment agreement.

The Clerk should not alter due dates without first obtaining a payment agreement or appropriate court order. The Clerk's failure to obtain supporting documentation for due date changes could result in non-compliance with state law and unnecessary consequences for the defendant. Further, improper changes to individual accounts hinder collection efforts and could also result in loss of revenue for the Commonwealth.

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We discussed these comments with the Clerk on March 20, 2003 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable Daniel W. Bird, Jr., Judge
Carol Hamer, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
LeAnn Lane, Court Analyst
Supreme Court of Virginia