



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 4, 2012

The Honorable J. Gregory Mooney
Chief Judge
County of Botetourt General District Court
P. O. Box 139
Covington, VA 24426

The Honorable Anita D. Filson
Chief Judge
County of Botetourt Juvenile and Domestic Relations District Court
20 South Randolph Street, Suite 201
Lexington, VA 24450

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Botetourt
Judicial District: Twenty-fifth

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 Collect Court Costs and Fines

The Clerk did not properly bill and collect court costs and fines, resulting in a loss of revenue to the Commonwealth and locality. In six of 45 cases tested, the auditor noted the following errors.

- In three cases, the Clerk did not certify the court costs of the proceedings totaling \$615 to the Circuit Court Clerk.
- In one case, the Clerk incorrectly billed a juvenile for the court-appointed attorney fees of \$120.
- In a local case, the Clerk did not bill the defendant for a fine of \$100.
- In one case, the Clerk incorrectly entered the case as a local charge rather than a state charge in the court's automated information system.

The Honorable J. Gregory Mooney
The Honorable Anita D. Filson
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Page Two

The Clerk should correct these specific cases noted above. The Clerk should review case papers for applicable court costs before certifying the cases to the Circuit Court Clerk. Further, the Clerk should bill and collect court costs and fines in accordance with the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: alh

cc: The Honorable Louis K. Campbell, Judge
The Honorable Paul A. Tucker, Judge
Bonnie D. Simmons, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia