



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 2, 2017

The Honorable Clarence E. Phillips
Chief Judge
County of Scott General District Court
206 East Main Street
Wise, VA 24293

The Honorable Elizabeth S. Wills
Chief Judge
County of Scott Juvenile and Domestic Relations District Court
P.O. Box 2320
Wise, VA 24293

Audit Period: July 1, 2015 through June 30, 2016
Court System: County of Scott
Judicial District: Thirtieth

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

The Clerk and her staff did not properly bill and collect court costs. In 33 cases tested, we noted the following errors.

- In two appealed cases, court costs totaling \$125 were not certified to the Circuit Court, resulting in a potential loss of revenue to the Commonwealth and the locality.

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- In two cases, the defendants were not billed for a total of \$76 in court costs, resulting in a loss of revenue to the Commonwealth.

The Clerk and her staff should correct the specific cases noted above and institute a more diligent system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Shawn L. Hines, Judge
The Honorable Ronald Kelley Elkins, Judge
Karen D. Hood, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia