



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

October 22, 2014

The Honorable V. Blake McKinney  
Chief Judge  
County of Smyth General District Court  
191 East Main Street  
Abingdon, VA 24210

Audit Period: July 1, 2012 through June 30, 2013  
Court System: County of Smyth  
Judicial District: Twenty-eighth

We are performing a statewide audit of the 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 Attorney Fees – Repeat Finding**

The Clerk and her staff did not properly bill for court appointed attorney fees. We noted the following errors.

- In two cases, defendants were not billed for attorney fees totaling \$892, resulting in a loss of revenue to the Commonwealth.
- In one case, the defendant was overcharged a total of \$50 for attorney fees.
- In one case, the locality was not billed for \$140 in attorney fees related to local charges, resulting in a loss to the Commonwealth.
- In three cases, the list of allowances, which is the form used by court appointed counsel to recover attorney fees, did not contain all of the signatures required for approval. By not receiving all of the applicable signatures, the clerk increases the risk of improperly billing attorney fees.

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The Clerk should work with her staff to ensure they understand the billing requirements for attorney fees. Further, the Clerk should review the work of her staff to identify and correct potential errors and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable Eric R. Thiessen, Judge  
Heidi Zumpf Campbell, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia