



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

February 18, 2011

The Honorable Paul W. Cella  
Chief Judge  
County of Dinwiddie General District Court  
P.O. Box 280  
Dinwiddie, VA 23841-0280

The Honorable Valentine W. Southall Jr.  
Chief Judge  
County of Dinwiddie Juvenile and Domestic Relations District Court  
P.O. Box 280  
Dinwiddie, VA 23841-0280

Audit Period: July 1, 2009 to June 30, 2010  
Court System: County of Dinwiddie  
Judicial District: Eleventh

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 Enter Cases and Bill Fines and Costs

The Clerk is not properly billing and collecting fines and public defender fees involving local and state charges resulting in a loss of revenue to the Commonwealth and locality. Auditor tested 13 cases and noted the following errors in seven of these cases.

- In five cases, the Clerk incorrectly recorded the charges as local offenses instead of state offenses. These errors resulted local fees instead of state fee for fines totaling \$1250 and public defender fees totaling \$360.
- In one state case, the Clerk improperly billed the locality for public defender fees totaling \$120.

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- In one local case, the Clerk did not bill the locality for the public defender fees totaling \$120.

We recommend the Clerk research all similar cases, make the appropriate corrections to case paperwork, and bill the localities for the applicable public defender fees. The Clerk and her staff should work with the Office of the Executive Secretary to receive training, if necessary, regarding the processing of local and state charges. The Clerk and her staff should bill and collect court costs and fines in accordance with Sections 19.2-340 and 19.2-163.4:1 of the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: clj

cc: The Honorable Lucretia A. Carrico, Judge  
Sandra B. Sneade, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia