



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 9, 2016

The Honorable Michael J. Bush  
Chief Judge  
County of Tazewell Juvenile and Domestic Relations District Court  
P.O. Box 613  
Tazewell, VA 24651

Audit Period: July 1, 2015 through June 30, 2016  
Court System: County of Tazewell  
Judicial District: Twenty-ninth

We are performing a statewide audit of the Juvenile and Domestic Relations 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 three of 30 cases tested, we noted the following errors.

- In one local case, the Clerk incorrectly sent the court-appointed attorney bill, totaling \$120, to the Commonwealth for payment.
- In two cases, the defendants were not billed \$15 in court costs, resulting in a loss of revenue to the Commonwealth and locality.

The current 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.

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

  
AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable Martha Ketron, Judge  
Connie C. Roberts, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia