



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 11, 2018

The Honorable A. Ellen White
Chief Judge
County of Bedford Juvenile and Domestic Relations District Court
P. O. Box 220
Rustburg, VA 24588

Audit Period: July 1, 2016 through June 30, 2017
Court System: County of Bedford
Judicial District: Twenty-Fourth

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

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In six cases tested, defendants were not billed for \$642 in court costs.

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 Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Robert Louis Harrison, Jr., Judge
Stacey T. Arrington, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia