



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 6, 2016

The Honorable Gino W. Williams
Chief Judge
County of Giles General District Court
55 East Main Street, Third Floor
Christiansburg, VA 24073

The Honorable Monica D. Cox
Chief Judge
County of Giles Juvenile and Domestic Relations District Court
P.O. Box 1808
Hillsville, VA 24343

Audit Period: July 1, 2014 through June 30, 2015
Court System: County of Giles
Judicial District: Twenty-seventh

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. We noted the following errors.

- In two cases, costs of \$127 were not certified on appealed cases.
- In one case, the defendant was not billed \$125 in court costs.
- In one case, the fine of \$50 was miscoded as local instead of state.
- In one case, the defendant was not charged for court appointed attorney fees of \$30.
- The Clerk billed the Commonwealth \$589 in court appointed attorney fees without proper documentation.

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The Clerk and her staff should correct the specific cases noted above and should establish a 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 Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:clj

cc: The Honorable Stephanie Murray Shortt, Judge
Yvette M. Pennington, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia