



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 19, 2018

The Honorable Henry A. Barringer  
Chief Judge  
County of Dickenson General District Court  
135 Court Street, Ste 300  
Tazewell, VA 24651

The Honorable Martha P. Ketron  
Chief Judge  
County of Dickenson Juvenile and Domestic Relations District Court  
P.O. Box 65  
Lebanon, VA 24266

Audit Period: July 1, 2017 through June 30, 2018  
Court System: County of Dickenson  
Judicial District: Twenty-Ninth

We are performing a statewide audit of the Combined 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 former Clerk and her staff did not properly bill and collect court costs. In seven of 24 cases tested, we noted that defendants were not charged court costs upon conviction, resulting in a loss to the Commonwealth of \$760 and to the locality of \$76.

The new 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.

Henry A. Barringer, Chief Judge  
Martha P. Ketron, Chief Judge  
December 19, 2018  
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We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

cc: The Honorable George Robert Brittain, II, Judge  
The Honorable Laura F. Robinson, Judge  
Ashley Turner, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia