



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
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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