



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 28, 2018

The Honorable Shephen D. Bloom
Chief Judge
County of Surry General District Court
315 South Main Street
Emporia, VA 23847

The Honorable Carson E. Saunders Jr.
Chief Judge
County of Surry Juvenile and Domestic Relations District Court
315 South Main Street
Emporia, VA 23847

Audit Period: July 1, 2017 through June 30, 2018
Court System: County of Surry
Judicial District: Sixth

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 Fines and Costs

Repeat: Yes (first issued in 2017)

The Clerk and her staff did not properly bill and collect court fines and costs. In 21 cases tested, we noted the following errors.

- In one case, the defendant was not charged \$750 in court costs.

Stephen D. Bloom, Chief Judge
Carson E. Saunders, Jr., Chief Judge
December 28, 2018
Page Two

- In one case, fines and costs were miscoded, resulting in a loss to the Commonwealth of \$370 and \$120 to the locality.

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: clj

cc: The Honorable Bruce A Clark Jr., Judge
The Honorable Jacqueline R. Waymack, Judge
Janeen L. Jackson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia