



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

December 17, 2010

The Honorable Henry A. Barringer
Chief Judge
County of Tazewell Juvenile and Domestic Relations Court
P. O. Box 613
Tazewell, VA 24651

Audit Period: July 1, 2009 through June 30, 2010
Court System: County of Tazewell
Judicial District: Twenty-ninth

We are performing a statewide audit of the Juvenile and Domestic Relations 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 Court Costs

As noted in the prior year audit, the Clerk is not properly billing and collecting court appointed attorney fees resulting in a loss of revenue to the locality. In two of nine cases tested, the Clerk did not properly bill the Commonwealth for court-appointed attorney fees. Instead the Clerk billed the locality incorrectly, which paid \$240. We recommend the Clerk make the appropriate corrections to case paperwork and bill the Commonwealth for the applicable court-appointed attorney fees. Further, the Clerk should bill and collect court costs in accordance with Section 19.2-163 of the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK: alh

cc: Connie C. Roberts, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia