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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 22, 2017

The Honorable Elizabeth Wills
Chief Judge
County of Wise Juvenile and Domestic Relations District Court
P.O. Box 2320
Wise, VA 24293

Audit Period: July 1, 2016 through June 30, 2017
Court System: County of Wise and the City of Norton
Judicial District: Thirtieth

We are performing a statewide audit of the Juvenile and Domestic Relations 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 Clerk and her staff did not properly bill and collect court costs. In 28 cases tested, we noted the following errors.

- In 11 cases, defendants were not correctly billed for court costs, resulting in Commonwealth losses of \$475, locality losses of \$150, and defendants being overcharged \$366.
- In two appealed cases, court costs of \$50 were not certified to the Circuit Court.

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December 22, 2017
Page Two

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 Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Ronald Elkins, Judge
Susannah Wells, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia