



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

November 2, 2010

The Honorable Sarah A. Rice
Chief Judge
County of Pittsylvania Juvenile and Domestic Relations Court
275 South Main Street
Rocky Mount, VA 24151

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

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

The Clerk is not properly billing and collecting court appointed attorney fees involving local charges resulting in a loss of revenue to the Commonwealth. Auditor tested three local cases and noted the Clerk did not properly bill the locality for the court appointed attorney fees. Instead the Clerk billed the Commonwealth incorrectly, which paid \$360. We recommend the Clerk make the appropriate corrections to case paperwork and bill the localities 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: clj

cc: The Honorable Stacey W. Moreau, Judge
Cynthia Owen Keel, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia