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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 22, 2018

The Honorable Marcus A. Brinks
Chief Judge
County of Henry General District Court
3160 Kings Mountain Road, Suite A
Martinsville, VA 24112

Audit Period: July 1, 2016 through June 30, 2017
Court System: County of Henry
Judicial District: Twenty-first

We are performing a statewide audit of the General 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: Yes

In four appealed cases tested, court-appointed attorney waiver fees totaling \$793 were incorrectly certified as court costs to the Circuit Court. The Code of Virginia does not allow for assessment of court-appointed attorney waiver fees to the defendants.

The Clerk and her staff should correct these specific cases 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.

Properly Complete and Maintain Waivers

Repeat: No

The Clerk did not maintain completed waiver applications when court-appointed attorneys requested additional payments in excess of the statutory cap. In four attorney invoices tested, the Judges

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did not properly complete the waivers. For another invoice, the waiver and timesheet were not retained.

The Clerk should require that waivers are fully completed and retained with the timesheets and the appropriate invoices as required by the Court-Appointed Counsel Procedures and Guidelines Manual.

We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: Stacie Renae Prillaman, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia