



# Commonwealth of Virginia

*Auditor of Public Accounts*

Martha S. Mavredes, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

February 13, 2013

The Honorable R. Larry Lewis  
Chief Judge  
County of Wise General District Court  
P.O. Box 306  
Jonesville, VA 24263-0306

Audit Period: July 1, 2011 through June 30, 2012  
Court System: County of Wise  
Judicial District: Thirtieth

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

The Clerk and her staff did not properly bill and collect court costs. In three of 10 local cases tested, the auditor noted the following errors.

- In one case, the Clerk did not bill the defendant for court-appointed attorney fees of \$120.
- In one case, the Clerk incorrectly sent the court appointed attorney bill of \$120 to the Commonwealth instead of the locality.
- In one case, the Clerk miscoded the court-appointed attorney fees of \$120 as Commonwealth instead of local.

The Clerk should correct these specific cases noted above. Further, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM: bw

cc: The Honorable Clarence E. Phillips, Judge  
Jean C. Sparks, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia