



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 6, 2015

The Honorable Robert G Woodson, Jr.
Chief Judge
County of Buckingham General District Court
P.O. Box 24
Cumberland, VA 23040

The Honorable S. Anderson Nelson
Chief Judge
County of Buckingham Juvenile and Domestic Relations District Court
PO Box 340
Boydton, VA 23917

Audit Period: July 1, 2013 through June 30, 2014
Court System: County of Buckingham
Judicial District: Tenth

We are performing a statewide audit of the Combined 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)

The Clerk and her staff did not properly bill and collect court costs, resulting in a loss of revenue to the Commonwealth and locality. In 11 of 57 cases tested, the auditor noted the following errors.

- In seven cases, there were errors related to the assessment or billing of court-appointed attorney fees. In two cases, there was no supporting documentation for the fees assessed. For three cases, the Clerk did not bill the locality for fees

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totaling \$285. In two other cases, the Clerk did not assess the defendants a total of \$240 for the cost of the court-appointed attorneys.

- In four cases, court costs were assessed incorrectly, resulting in a loss of \$260 to the Commonwealth.

The Clerk should correct these specific cases noted above. Further, the Clerk should work with her staff to ensure they understand the billing and collection requirements and, if necessary, request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia.

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

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

cc: The Honorable Marvin Dunkum, Judge
Judy Jamerson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia