



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 25, 2016

The Honorable Charles H. Warren
Chief Judge
County of Buckingham General District Court
P.O. Box 306 - 911 Madison Street
Boydton, VA 23917

The Honorable Marvin Dunkum
Chief Judge
County of Buckingham Juvenile and Domestic Relations District Court
P.O. Box 127
Buckingham, VA 23921

Audit Period: July 1, 2014 through June 30, 2015
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 Fines and Costs – (Repeat Finding)

The former Clerk and her staff did not properly bill and collect court fines and costs. In 13 of 40 cases tested, the auditor noted the following errors.

- In seven cases, the defendants were billed \$400 in court costs without proper documentation.
- In 11 cases, the defendants were not billed \$487 in court costs.
- In one case, the defendant was overcharged a total of \$200 in fines.
- In two cases, the Clerk incorrectly coded court costs totaling \$1,525.

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The acting Clerk should work with the staff to ensure they understand billing and collecting requirements and establish a system of review to minimize the likelihood of billing errors going undetected. In addition, if necessary, the acting Clerk should request additional training from the Office of the Executive Secretary of the Supreme Court of Virginia to ensure court costs are billed and collected 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: clj

cc: The Honorable Robert G. Woodson, Jr., Judge
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia