



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

April 4, 2013

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

The Honorable S. Anderson Nelson
Chief Judge
County of Cumberland Juvenile and Domestic Relations District Court
P.O. Box 24
Cumberland, VA 23040

Audit Period: July 1, 2011 through June 30, 2012
Court System: County of Cumberland
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

The Clerk did not properly bill and collect court costs resulting in a loss of revenue to the Commonwealth and locality. In 12 of 36 cases tested, we noted the following errors.

- In three cases, the Clerk did not properly bill defendants for court appointed attorney fees totaling \$1,273.
- In two cases, the Clerk incorrectly entered the charge as a local offense instead of a state offense in the court's automated information system.

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- In one state case, the Clerk incorrectly billed the locality instead of the Commonwealth for \$120 in court-appointed attorney fees.
- In four cases, the Clerk could not locate the approved lists of allowances for court appointed attorney fees.
- In one case, the Clerk did not assess court costs totaling \$106.
- In one case, the Clerk did not properly document costs on case papers transferred to the Circuit Court. If a defendant is found guilty in the circuit court, all recorded district court costs should be collected by the Circuit Court. Failure to list these costs on case papers sent to the circuit court may result in those costs not being assessed and collected.

The Clerk should correct these specific cases noted above. Further, the Clerk should work with her staff to ensure they understand the billing and collecting 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:clj

cc: The Honorable Marvin H. Dunkum, Judge
Carolyn Z. Helgeson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia