



Commonwealth of Virginia

Auditor of Public Accounts

Walter J. Kucharski
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 23, 2012

The Honorable Richard A. Claybrook, Jr.
Chief Judge
County of Warren General District Court
53 Court Square, Room 132
Harrisonburg, VA 22801

Audit Period: July 1, 2010 through June 30, 2011
Court System: County of Warren
Judicial District: Twenty-sixth

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 and fines, in six of 63 cases tested. We noted the following errors.

- In two cases, the Clerk recorded fines of \$375 as a local violation rather than a state violation. Additionally, the Clerk miscoded the court-appointed attorney fees of \$120 as local court-appointed attorney fees instead of state court-appointed attorney fees.
- In four cases, the Clerk erroneously billed defendants for court-appointed attorney fees, overcharging them \$82.50. Additionally in one of these cases the Clerk did not bill the locality for \$112.50, the court appointed attorney fee, but billed the state.
- In one instance the Clerk recorded a local violation collection as a state violation.

The Clerk should bills defendants appropriately according to the Code of Virginia and should correct cases shown above to make sure either the commonwealth or locality receives their funds.

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

AUDITOR OF PUBLIC ACCOUNTS

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cc: The Honorable W. Dale Houff, Judge
Pamela S. Kidwell, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia