



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 6, 2013

The Honorable Harold A. Black
Chief Judge
County of Campbell General District Court
123 East Main Street, Suite 202
Bedford, VA 24523

Audit Period: July 1, 2011 through June 30, 2012
Court System: County of Campbell
Judicial District: Twenty-fourth

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 and Fines

The Clerk and her staff did not properly bill and collect court costs and fines. In four of 17 cases tested, the auditor noted the following errors.

- In one case, the Clerk over-charged the defendant for court-appointed attorney fees by \$320.
- In one case, the Clerk did not bill the defendant for court-appointed attorney fees of \$152.
- In one case, the Clerk erroneously identified a fine of \$100 as a local violation rather than a Commonwealth violation.
- In two cases, the Clerk incorrectly entered the cases as local charges rather than Commonwealth charges in the court's automated information system.

The Clerk should correct these specific cases noted above. Further, the Clerk should bill and collect court costs and fines 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:rsj

cc: Amy Showalter Leftwich, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia