



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

January 28, 2011

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

Audit Period: July 1, 2009 through June 30, 2010  
Court System: County of Charlotte  
Judicial District: Tenth

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:

## Make Timely Transfer of State Collections

The Clerk did not transfer state collections timely as required by Section 2.2-806 of the Code of Virginia. Specifically, we noted no transfers of state collections from May 14, 2010 through June 9, 2010. We recommend the Clerk promptly remit state collections in accordance with the Code of Virginia.

## Properly Bill Court Costs and Fines

As noted in the prior year audit, the Clerk is not properly billing and collecting fines, court-appointed attorney fees, courthouse security and fixed misdemeanor fees involving state and local charges resulting in a loss of revenue to the Commonwealth and locality. Auditor tested 31 cases and noted the following errors in 12 of these cases.

- For all local cases during fiscal year 2010 involving court-appointed attorney fees the Clerk refused to bill the locality. Instead the Clerk billed the Commonwealth incorrectly which paid \$664. Additionally, the Clerk sent the related fines totaling \$650 to the locality.
- In three cases, the Clerk's staff miscoded the fine as a county violation rather than a state violation totaling \$350.
- In two cases, the Clerk erroneously charged the defendants for court-appointed attorney fees totaling \$240.

The Honorable Robert G. Woodson, Jr.  
Chief Judge  
January 28, 2011  
Page Two

- In four cases, the Clerk did not bill the defendants for the following:
  - Fixed misdemeanor fees totaling \$20
  - Courthouse security fees totaling \$20
- In three cases, the Clerk incorrectly entered the case into the court's automated information system as a local violation rather than a state violation.

We recommend the Judge discuss with the Clerk the effect of lost Commonwealth revenues and require the Clerk to make the appropriate corrections to case paperwork and bill the localities for the applicable court-appointed attorney fees. Further, the Judge should direct that the Clerk 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

WJK:alh

cc: Sabrina Herzig Powell, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia