



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 9, 2016

The Honorable Mayo K. Gravatt
Chief Judge
County of Powhatan General District Court
3880-D Old Buckingham Rd.
Powhatan, VA 23139

The Honorable Valentine W. Southall Jr.
Chief Judge
County of Powhatan Juvenile and Domestic Relations District Court
P.O. Box 24
Amelia, VA 23002

Audit Period: July 1, 2014 through June 30, 2015
Court System: County of Powhatan
Judicial District: Eleventh

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 (Repeat)

The former Clerk and her staff did not properly bill and collect court costs. In 17 of 78 cases tested, we noted the following errors:

- In seven cases, various court costs were not assessed appropriately, resulting in a total loss of \$606 to the Commonwealth and locality.

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- In two cases, state charges were incorrectly coded as local in the court's automated information system.
- In six cases, defendants were overcharged a total of \$30.
- In ten cases, the former Clerk did not have the proper documentation to substantiate amounts charged to the defendants for court-appointed attorneys.

The current Clerk and her staff should correct the specific cases noted above and institute a more diligent system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs 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:alh

cc: Michelle A. Soukup, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia